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Managing Upward and Downward Accountability in an International Development Project

A Case Study of a World Bank Telecommunications Infrastructure Project in Benin

Abstract: This thesis examines the research question: *How is the Results Framework used to manage upward and downward accountability in a World Bank project and what implications does this have on project effectiveness?* The thesis looks at the complex case of accountability in the international development industry, where the literature predicts that the needs of donors for *control for showing impact* (upward accountability) are incompatible with the needs of beneficiaries for *learning for project management* and *participation for ownership* (downward accountability). When these needs clash, stakeholder salience theory predicts that upward accountability wins out over downward accountability, which has negative implications on project effectiveness. The thesis explores an in-depth case study of upward and downward accountability in practice at the project level through the lens of the Results Framework in a World Bank-funded telecommunications infrastructure project. It finds that, while upward accountability does indeed crowd out downward accountability in the Results Framework, this does not mean downward accountability is ignored; instead, alternative tools are used to incorporate downward accountability's needs into the project. This implies that the lack of downward accountability in the Results Framework does not have negative implications on project effectiveness. Beyond the research question, the thesis also presents some speculative findings on the nature of upward and downward accountability in a development project, which appears to be more complicated than suggested in the literature.

Key words: Upward accountability, downward accountability, Results Framework, International development industry, stakeholder salience, the World Bank

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Table of Contents

1. Introduction

The introduction begins by reviewing the background of accountability in international development organizations, introducing the dilemma of how to handle the needs of donors and the needs of beneficiaries (Section 1.1). This is followed by a section introducing the purpose of this thesis and the research question (Section 1.2) and a section introducing the case studied (Section 1.3). Lastly, a thesis roadmap is presented (Section 1.4).

1.1 Background

Every year, billions of dollars are channelled from developed countries through governments, multilateral institutions (such as the World Bank) and non-governmental organizations to benefit populations in developing countries[1] as part of what is known as the international development industry (Wenar 2006; O'Dwyer & Unerman 2009; Ika et al. 2010; Landoni & Corti 2011). This industry has grown from US$60 billion a year in 1980 to almost US$130 billion a year in 2010.[2] The industry's growth, coupled with the rise of New Public Management and its push for the public sector to become more effective, created an increasing demand for accountability within the international development industry (Glasrud 2001; Ebrahim 2003a; Ebrahim 2005; Wenar 2006; Greiling & Spraul 2010).

While accountability carries different connotations across different disciplines, it boils down to a relational construct based in agency theoretical references of someone being held responsible or held to account for his/her actions by someone else (Jensen & Meckling 1976; Eisenhardt 1989; Sinclair 1995; Edwards & Hulme 1996; Cornwall et al 2000; Ebrahim 2003a; Kilby 2006; Greiling & Spraul 2010). The issues associated with such principal-agent relationships are problematized further when the notion of multiple stakeholders is introduced. Accountability then moves from having one principal and one agent, to having multiple principals with the same agent (Hill & Jones 1992; Ebrahim 2003a).

By introducing multiple stakeholders with conflicting interests, the question changes to which stakeholder is able to enforce their agenda, or which stakeholders win out when there are multiple interests pulling an organization in different directions. Models of stakeholder salience predict that organizations will prioritize definitive stakeholders,

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[1] The terms "developed" and "developing" refer to the level of country's Gross National Income per capita, as per the definition used by the World Bank and the United Nations to classify countries into income groups (World Bank Data 2013)

[2] OECD DAC Official Development Assistance (ODA) for 2010; ODA includes aid flows that are provided by official agencies with the main objective to promote the economic development and welfare of development countries and are concessional in character. Thus, this figure does not include private donations made by individual citizens to non-governmental organizations (NGOs).

namely those stakeholders who possess power, urgency and legitimacy, over others (Mitchell et al. 1997).

In the international development industry, there are often a multitude of stakeholders pulling projects in different directions. One stakeholder dynamic that is particularly interesting in this industry resides in the relationship between upward accountability (in which the organization is accountable up the organizational chain to owners, a board or donors), and downward accountability (where the organization is accountable down the organizational chain, such as to customers or project beneficiaries) (Edwards & Hulme 1996; Najam 1996; Ebrahim 2005; Wenar 2006; Kilby 2006; Carman 2010). In the private or public sector, the interests of upward and downward stakeholders are linked through systemic mechanisms such as profit or elections. In the international development industry, no such systemic mechanism exists to link upward accountability (to donors) and downward accountability (to beneficiaries) (Edwards & Hulme 1996; Kilby 2006; Wenar 2006; Ebrahim & Herz 2007; Ebrahim 2009). This lack of systemic link would not be an issue if the interests of these two groups were aligned; however, literature on the topic has emphasized that there is often a clash between these two stakeholder groups (Edwards & Hulme 1996; Najam 1996, Ebrahim 2003a; Christensen & Ebrahim 2006; O'Dwyer & Underman 2008). While upward accountability calls for *control for showing impact*, requiring standardization and rigidity, downward accountability needs flexibility and adaptation to incorporate *learning for project management* and *participation for ownership* (Najam 1996; Gasper 2000; Earle 2002; Crawford & Bryce 2003; Ebrahim 2005; O'Dwyer & Underman 2008). As these needs often are incompatible and the donors are the more salient stakeholders (possessing all three attributes of power, urgency and legitimacy), the donors win out over the beneficiaries, who possess only urgency and legitimacy. This is problematic because of its implications on project effectiveness: studies have shown that projects that integrate beneficiary needs are more effective than those that do not (Dollar 1998; Cornwall et al 2000; Santiso 2001; Kilby 2006; Ebrahim & Herz 2007; Wathne & Hedger 2010; Booth 2011).[3] Thus, if a project does not incorporate downward accountability, this will have negative implications for project effectiveness.

International development organizations have attempted to circumvent this conflict between stakeholders by introducing their own mechanism to link the needs of upward and downward accountability.[4] The resulting tool, generally known as the Logical

[3] Project effectiveness is used here to refer to the extent to which an international development project addresses the issue it intended to address, based on the definition used in the Paris Declaration (2005).
[4] Organizations include the Australian Agency for International Development (AusAid); the Canadian International Development Agency (CIDA); the European Commission (EC); the Japan International

Framework Approach (LFA),[5] is meant to steer the direction of the project and incorporate both upward accountability's needs (for example, for rigidity and standardization) as well as downward accountability's needs (for example, for flexibility and adaptation) in an attempt to placate this conflict (Buckmaster 1999; Gasper 2000; Earle 2002; Crawford & Bryce 2003; Landoni & Corti 2011). While accountability tools based on the LFA are widespread across the international development industry, few academic studies have examined their impact empirically (Gasper 2000; Crawford & Bryce 2003; Fujita 2010). Thus, the aim of this thesis is to explore the role of one such LFA-based tool used at the organization studied, the Results Framework, and how it is used to manage upward and downward accountability, and what implications this has on project effectiveness.

1.2 Purpose and Research Question

The purpose of this thesis is to address a gap in the literature on upward and downward accountability in international development organizations through examining the case of a World Bank project. While the literature has come to a fairly robust consensus about the presence of an inherent clash in the needs of upward and downward accountability, there have been few studies that have explored how this clash plays out and is dealt with in practice. Most academic studies on accountability in international development are theoretical overviews of the issues, focusing on explaining the underpinnings of the clash between upward and downward accountability rather than how it materializes in practice (Edwards & Hulme 1996, Najam 1996, Buckmaster 1999; Cornwall et al 2000; Glasrud 2001; Ebrahim 2003a, Ebrahim 2005, Wenar 2006; Jacobs & Wilford 2007; Carman 2010; Rao & Raghavendra 2010). The studies that do look at how this clash plays out on the ground have studied the phenomenon from an organizational perspective (Christensen & Ebrahim 2006; O'Dwyer & Unerman 2008). Furthermore, few studies have looked at upward and downward accountability through the lens LFA-based tools (Gasper 2000). This thesis thus contributes to the literature in three ways by examining (i) how upward and downward accountability are managed in practice rather than the theoretical overviews of the issues, (ii) how the accountability dynamics play out at the project level, rather than the organizational level; and (iii) how upward and downward accountability are managed through the lens of the Results Framework, which is an LFA-based tool used by the World Bank in all of its 1,800 projects around the

Cooperation Agency (JICA); the United States Agency for International Development (USAID); and the World Bank (Landoni & Corti 2011)

[5] The LFA describes the process of identifying objectives and indicators that result in a 5x4 matrix that explains how inputs and project activities will lead to outputs, outcomes and impact.

world.[6] The outcomes of this research will contribute to the literature on accountability in the international development industry, looking specifically at how a common performance measurement tool used for accountability, the Results Framework, influences upward and downward accountability in practice at the project level, as well as what implications this has on project effectiveness.

To that end, this thesis will examine the following research question: *How is the Results Framework used to manage upward and downward accountability in a World Bank project and what implications does this have on project effectiveness?*

1.3 Case Studied

The case in this thesis is a telecommunications infrastructure project financed by the World Bank, which is an international financial institution that provides loans, grants and technical assistance to over 150 developing countries with the aim of reducing global poverty. The World Bank consists of five institutions, of which the most well-known are the International Bank for Reconstruction and Development (IBRD), which provides loans to credit-worthy middle-income countries, and the International Development Association (IDA), which provides grants and credits on concessional terms to the poorest countries of the world.[7]

The case studied is the West Africa Regional Communications Infrastructure Program (WARCIP), which is an IDA-funded program that is building submarine and terrestrial fiberoptic infrastructure as well as working on pursing open access agendas and competition in the telecommunications sector in West Africa. WARCIP aims “to increase the geographical reach of broadband networks and to reduce costs of communications services in West Africa” (WARCIP Project Appraisal Document 2010). The program funds the connection of participating countries to the Africa Coast to Europe submarine cable (ACE), which provides access to international broadband capacity. Many of the countries along Africa’s coast that are participating in the ACE consortium do not have access to any submarine cable, meaning the country has to buy international broadband capacity through satellite connections or microwave networks. These connections entail higher costs and lower quality than fiber optic connections (World Bank 2012). WARCIP also addresses the enabling environment of the ICT sector in these countries, introducing

[6] Valued at more than US$ 52 billion; based on Fiscal Year 2013; Accessed from World Bank Group website in December 2013 (http://go.worldbank.org/15WVJKN2N0)

[7] The World Bank Group consists of the International Bank for Reconstruction and Development (IBRD), the International Development Association (IDA), the International Finance Corporation (IFC), the Multilateral Investment Guarantee Agency (MIGA) and the International Court for Settlement of Investment Disputes (ICSID).

open access and competition such as Joint Ventures to reduce monopoly power on international capacity, which affects the cost of international capacity. In Kenya, such reforms in infrastructure and the enabling environment have led to a 50% reduction in prices for international voice and data. In Ghana, such reforms have helped the country go from 5% penetration of telephone services to 65% in less than a decade. WARCIP aims to bring similar impact to participating countries, with the main beneficiaries being the users of broadband services, who should benefit from better quality and lower cost access to broadband (WARCIP Project Appraisal Document 2010; World Bank 2012).

1.4 Thesis Roadmap

The theoretical framework is built up by reviewing the agency theoretical underpinnings of accountability in organizations, which is problematized through the introduction of stakeholder theory and the complex case of the international development industry (Chapter 2). The subsequent chapter explains the methodological choices made for the study, such as the research design, the case selection and data collection. The limitations of these choices are also described as well as the reliability and validity of the study (Chapter 3). This is followed by an exploration of the empirical findings (Chapter 4) and a presentation of the analysis (Chapter 5), where the thesis addresses the research question through the framework introduced in the literature review (Chapter 2), but also explores unexpected findings about the nature of upward and downward accountability, as well as broader implications for stakeholder and agency theory. These findings are summarized in the conclusion (Chapter 6), before the implications of the thesis for future research are discussed (Chapter 7). This is followed by references (Chapter 8) and an appendix of tables with complementary information (Chapter 9).

Figure 1 aims to illustrate the structure of the thesis explained above. The literature review's (Chapter 2) theoretical base is built as an upside-down pyramid. It starts broad with agency and stakeholder theories, then zooms in on the dynamics of upward and downward accountability in the international development industry, and ends by narrowing into the lens of the Results Framework at the tip of the pyramid. The analysis (Chapter 5) picks up where the literature review ends, at the tip of the pyramid. The first finding in the analysis focuses on the Results Framework, and then takes a step out to focus on upward and downward accountability. The analysis then zooms out further and uses the broader perspective of stakeholder and agency theories to understand stakeholder dynamics in the project, which is illustrated as the pyramid turned right-way up.

FIGURE 1

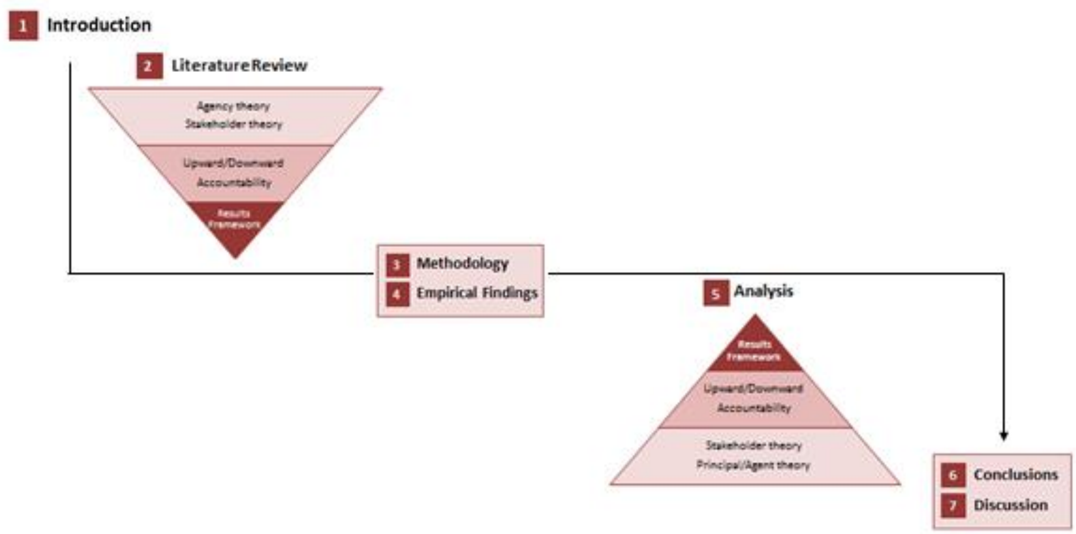

Figure 1 illustrates the thesis roadmap and provides an overview of the seven chapters (excluding references and appendix)

2. Literature Review

The literature review's structure is represented in Figure 2, the first part of the thesis roadmap. It and provides an overview of how the theoretical framework for the thesis is developed. The chapter begins by reviewing the agency theoretical underpinnings of accountability in organizations (Section 2.1). This is then problematized through stakeholder theory, which contributes to accountability's complexity by adding multiple principals to the principal-agent dynamic (Section 2.2). Within Section 2.2, two main concepts are discussed: the existence of diverse interests among stakeholders and stakeholder salience. Subsequently, the complex case of the international development industry is introduced, zooming into the problematic relationship between upward and downward accountability and finally on the Logical Framework Approach (LFA), an accountability tool designed to satisfy both upward and downward accountability (Section 2.3). This is followed by a presentation of the research gap that this thesis aims to address (Section 2.4), and the chapter finishes with a summary of the literature presented (Section 2.5).

FIGURE 2

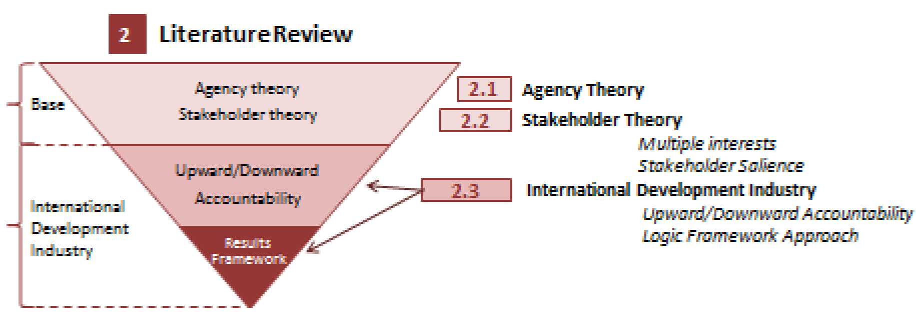

Figure 2 illustrates an overview of Literature Review (Chapter 2) and how the theoretical framework was built up by zooming in on three stages

2.1 Foundations of Accountability

A common definition for accountability is in terms of holding someone to account, which implies a relational construct where one party is held responsible for its actions (Sinclair 1995; Edwards & Hulme 1996; Cornwall et al 2000; Ebrahim 2003a; Kilby 2006; Greiling & Spraul 2010;) This notion of being held to account has its roots in agency theory, which examines the interactions and difficulties that arise when a actor (a principal) has their agenda carried out by another actor (an agent) (Ebrahim 2005; Greiling & Spraul 2010; Carman 2012). Agency theory as an explanation for the theory of the firm has its roots in the works of Jensen & Meckling in their seminal article, "Theory of the Firm: Managerial Behaviour, Agency Costs and Ownership Structure" (1976). The article presents the nature of the firm as a series of contracting relationships, which implies that firm behaviour results from the equilibrium of these various processes (Jensen & Meckling 1976). Each contract is based on a relationship between a principal and an agent hired to fulfil the task (Hill & Jones 1992). This could be a manager and his/her employee, the owner of the firm and the manager, or a firm employee and a supplier.

The theory stems from the idea that individuals will act in a self-interested manner and that the agent's self-interested goals may differ from the principal's wealth-maximization goals. This is often referred to as the principal-agent problem. If a principal held perfect information about an agent's actions, then this problem could be easily mitigated, as the principal could costlessly know about the agent's actions. However, perfect information about an agent's actions is impossible to achieve in practice, and thus, the principal-agent problem creates a cost in the relationship, known as agency costs.[8] Thus, agency theory uses the contract between the principal and the agent unit of analysis, and looks at the various ways in which agency costs arise and can be optimally controlled (Eisenhardt 1989).

For the principal to mitigate the effects of these agency costs, he/she implements specific mechanisms and incentives to steer the agent's behaviour, which Jensen & Meckling referred to as contracts.[9] Because agency theory is based on the principal hiring the agent to fulfil a task, agency theory research has focused on determining the optimal compensation contracts in various situations where agency costs arise (Hill & Jones 1992). Agency theorist have centred on examining two strategies: investing in monitoring systems, which reduces information asymmetries between the principal and the agent, and designing performance-based compensation, which aims to align the incentives of the agent with those of the principal (Ebrahim 2003a). Both of these contract types have associated costs and drawbacks in how they affect the agent's behaviour in various circumstances (Eisenhardt 1989).

Summary for Section 2.1

Accountability, which is the notion of a relationship where someone holds someone else to account, has its roots in agency theory. Agency theory, in turn, addresses the

[8] Agency costs include the sum of monitoring expenditures of the principal, the bonding expenditures by the agent, and the residual loss from the divergence between the agent's behaviour and the optimal action for the principal. Bonding expenditures refer to contracts in which the agent agrees to not take actions which would harm the principal, or to ensure compensation if such actions are taken; these bonding costs thus represents both the contract but also a signal of commitment. They are costs because they limit all types of behavior, both good and bad. (Jensen & Meckling 1976)

[9] While Jensen & Meckling focused on the contractual relationship between equity investors and owner-managers, the same ideas about contractual mechanisms can be applied in other relationships.

principal-agent problem arising from the conflicting goals of the principal and the agent using the mechanism of the hiring contract to better align either the behavior (through monitoring systems) or outcomes (through performance-based compensation) of the agent with the wishes of the principal. In reality, more than one such contract can be in place simultaneously, with actors in a firm subject to hierarchies, audits, and reporting requirements (behavior-based), as well as outcome targets and performance-based compensation (outcome-based).

2.2 Multiple Claims on the Organization

While agency theory is anchored in examining the contractual relationship where a principal has hired an agent to fulfil a task, it is clear from both empirical studies and theoretical research that firm actors respond to multiple stakeholders, not just those with whom they have a hiring contract (Hill & Jones 1992, Ebrahim 2003a). Consumer groups, labor unions, the media, and professional values all act as a principal wanting to hold the employee to account for their actions. Looking back at Jensen & Meckling's theory of the firm as a series of contracting relationships, one can expand these relationships to include the implicit and explicit contracts with stakeholders. Organizations often have to consider and respond to the interest of multiple stakeholders, whom may all have various mechanisms to steer behavior. This complicates the principal-agent relationship (Ebrahim 2003a). So what happens if the agent has multiple principals, whom all have contract mechanisms pulling in different directions?

The traditional definition of the stakeholder was articulated by Freeman as "any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman 1984). While there is some scholarly disagreement as to whether stakeholder theory is normative or instrumental, it is agreed that it is a descriptive theory of how many firms work in practice (Parmar et al, 2010). In the context of accountability and agency theory, this means that an organization can serve as the agent to multiple principals, be they management, a Board of Directors, regulators, labour unions, customers, neighbouring communities, environmental protection groups, *inter alia* (Hill & Jones 1992; Ebrahim 2003a). Rather than hiring contracts, stakeholders use ex-ante bonding costs, monitoring structures, laws, exit or voice as mechanisms to steer agent behaviour in line with their needs (Hill & Jones 1992).

Stakeholder Accountability Types

The accountability literature has offered several types of accountability, each responding to a different stakeholder's principal-agent relationships. These types of accountability can be classified into four categories: internal, external, upward and downward.

Internal accountability refers to the firm actor being accountable to the organization itself. The idea behind internal accountability is that firm actors have certain implicit or explicit contracts with internal elements of the firm and they need to act in accordance with these expectances (Najam 1996; Roberts et al 2005; Greiling & Spraul 2010). The explicit contracts include those between employees (principal) and management (agent), where employees use labour unions or performance evaluations to steer management into certain behaviour, such as giving employees workplace benefits and opportunities. But contracts can also be implicit, such as between the organization's founders (principal) who use the organization's mission to influence the firm actor (agent), as the firm actor needs to carry out the mission. Internal accountability also includes accountability types such as ethical or personal accountability, where personal ethics, such as from a religious group (principal), steer the behaviour of the individual (agent) (Sinclair 1995), or professional accountability, where a professional group (principal) uses standards and values to guide the individual professional (agent), such as doctors who take the Hippocratic Oath (Greiling and Spraul 2010).

External accountability, on the other hand, refers to being accountable to external actors, who, as principals, often use oversight and monitoring to steer behaviour of firm agents. (Ebrahim 2003; Greiling & Spraul 2010). For example, a regulator (principal) uses laws and investigations to enforce certain competitive behaviour among firms (agent), while the media (principal) uses monitoring systems and press reports to influence firm (agent) behaviour. External accountability also includes other accountability types, such as legal accountability, which refers to the government (principal) using laws to force firms (agents) to act in accordance with their wishes (Ebrahim 2003), and political accountability, which refers to how constituents (principal) use voting and voice to guide the behaviour of politicians and political actors (agent) (Sinclair 1995). Given the different stakeholders represented in internal and external accountability, being accountable to all would require that an agent could fulfil its obligations to all stakeholders simultaneously. While this may be the case some of the time, it is not difficult to imagine that these interests may clash, meaning that some stakeholders do not get the firm to act in the way they want, which results in a loss of utility for the stakeholder (Hill & Jones 1992).

In addition to internal and external stakeholders, the accountability literature also classifies stakeholders as upward or downward. Upward accountability is like that of the traditional principal-agent relationship, where shareholders or owners (principals) use various compensation contracts and monitoring systems to hold those below them in the organizational chain (agents) to account. Downward accountability, on the other hand, is where customers (principal) use various mechanisms such as exit (boycott, take business elsewhere), voice (complaints) or even ex-ante bonding costs (such as warranty or return policies) to steer the behaviour of firm actors (agent) (Hill & Jones 1992; Edwards & Hulme 1996; Najam 1996; Killby 2006; O'Dwyer & Unerman 2008). Downward accountability can even be extended to refer to the population at large (principal) using voice, laws or institutional structures such as interest groups to influence the behaviour of a firm (agent) (Hill & Jones 1992). As with internal and external stakeholders, it is not hard to imagine that the interests of upward and downward stakeholders may clash; while owner needs may be linked to customer needs through the share price, the link between the needs of the population at large (society) and owners of the firm may not always be aligned.[10]

Stakeholder salience

With competing claims and mechanisms for steering firm behaviour, who wins out? The issue of the degree to which a firm gives priority to competing claims is referred to as stakeholder salience, and has been addressed by numerous authors since the stakeholder literature emerged in the organisational literature. Perhaps one of the most comprehensive typologies for addressing stakeholder salience is the one described by Mitchell, Agle & Wood (1997) in their article "Towards a Theory of Stakeholder Identification and Salience: Defining the Principal of Who and What Really Counts." In this typology, three attributes are presented to identify relevant stakeholders: power, legitimacy and urgency:

- Power is based on Pfeffer's definition of "a relationship among social actors in which one social actor, A, can get another social actor, B, to do something that B would not otherwise have done" (Mitchell et al. 1997, p.865). Power can be of different types, such as Etzioni's categorization of coercive power, utilitarian power, and normative power[11] (Mitchell et al. 1997).
- Legitimacy refers to Suchman's sociological stance as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed systems of norms, values, beliefs and definitions" (Mitchell et al. 1997, p.866)

[10] See, for example literature on business ethics or Corporate Social Responsibility which emphasizes the need for business to be aware of their ethical impact and influence on society.
[11] Coercive power refers to control based on the application of force; utilitarian power refers to the use of material means, such as money, for control; and normative power refers to the use of symbols for control

- Urgency refers to the "degree to which stakeholder claims call for immediate attention" (Mitchell et al. 1997, p.867) and encompasses both time-sensitivity (degree to which a delay in attending to the claim is unacceptable to the stakeholder) and criticality (the importance of the claim to the stakeholder).

According to Mitchell et al., the more attributes the stakeholder possesses, the more salient that stakeholder becomes for the firm. Thus, they developed a typology for identifying and classifying stakeholder salience (see Figure 3).

FIGURE 3

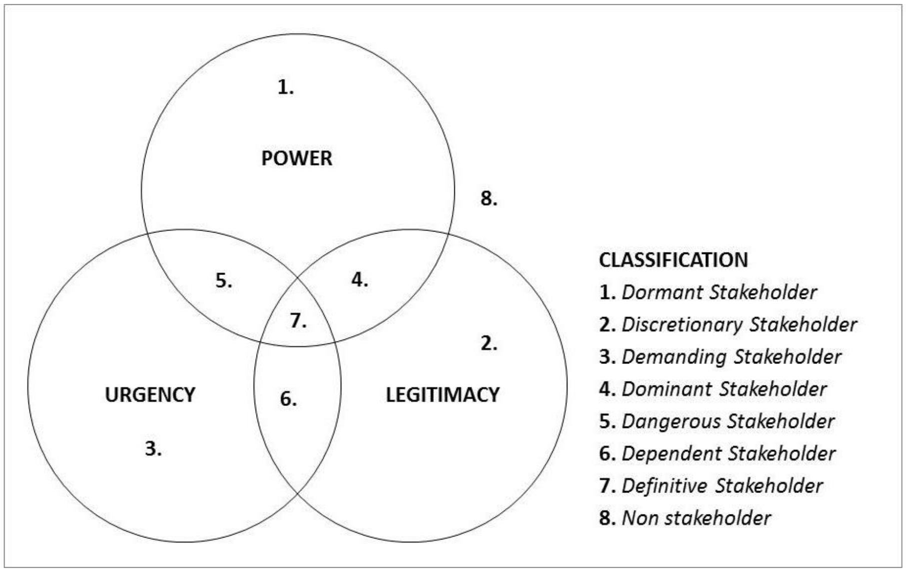

Figure 3 shows a model developed by Mitchell et al. (1997 p.874) to identify and classify stakeholder salience.

Stakeholders possessing only one attribute are described as latent stakeholders, and their salience for firms is low. Stakeholders with two attributes are called expectant stakeholders, and these stakeholders are salient because of their risk of gaining the third attribute, and thus should receive management attention. Mitchell et al. point out the Dominant Stakeholder (4) as a particularly important stakeholder; because of their authority over the firm, and the risk that claims could gain time-sensitivity and criticality fairly easily. Finally, the most salient stakeholder group is the Definitive Stakeholder (7), which possesses all three attributes and therefore the firm has a "clear and immediate mandate" for prioritizing these claims (Mitchell et al. 1997, p.878). Consequently, an actor who does not possess power, legitimacy or urgency is classified as a non stakeholder (8).

To give an example of how this could be applied in a firm context, one would classify shareholders of the firm as Definitive Stakeholders (7), as they have power (both coercive in hiring/firing decisions and material in terms of resource allocation), legitimacy (by law) and urgency (critical in that they can sell their shares and impact the company valuation; and time-sensitive in that results are reported to them continuously on a quarterly basis). Customers can also be seen as definitive stakeholders, having power (material in terms of buying decisions), legitimacy (as, in the prevailing market capitalist system, they are featured at the core of company values and missions) and urgency (as a delay in claims will affect customer satisfaction, and failing to address the claim will result in loss of future purchases). Of course, as Mitchell et al. emphasize, these attributes are dynamic and will vary both by circumstance and over time. For example, a large group of diffuse shareholders will have less power than a majority shareholder, and the same can be said of buyer power. Also, these assertions make an assumption about the nature of the market system, where shareholders and customers are free to exit agreements with firms, which is not always the case (Hill & Jones 1992).

Summary for Section 2.2

Accountability is a relational construct that describes one party holding another to account. This perspective has its roots in agency theory, which examines how to structure contracts so as to minimize the costs that arise when a principal has their agenda carried out by an agent. While agency costs present a problem for firm actors, the situation becomes far more complicated when they become agents to multiple principals, resulting from various stakeholder demands. When the mechanism to enforce stakeholder demands pulls the firm in different directions, Mitchell et al. (1997)'s model of stakeholder identification can be used to identify and predict stakeholder salience for managers. The model predicts that stakeholders who possess all three attributes of power, urgency and legitimacy will be the most salient stakeholders, with salience decreasing as the number of attributes held by the stakeholder decreases.

2.3 Accountability in the International Development Industry

Accountability is relevant where there is a separation of principal and agent, i.e. all operating organizations regardless of industry or sector. The international development industry, however, represents a particularly complex case of accountability, as the dichotomy of interests is not mitigated by a link between upward and downward stakeholders (Edwards & Hulme 1996; Kilby 2006; Wenar 2006; Ebrahim & Herz 2007; Ebrahim 2009).

In private sector firms, owners or shareholders (upward stakeholders) are connected to customers (downward stakeholders) through company profit. While imperfect (as it assumes no barriers to exit and functioning, competitive markets), profit serves as a link between the self-interest of owners, who want to maximize their wealth, and self-interest of customers, who want to maximize their utility from consumption. If the firm is not meeting the needs of customers, these customers will take their money elsewhere, which impacts owners as they will face a decline in profits. This shows that there is a systemic link between the self-interests of owners (upward stakeholders) and customers (downward stakeholders).

There is a similar link in government, where government may serve the needs of politicians (upward stakeholders), but, assuming a functioning democratic system, these needs are linked to the needs of the citizens (downward stakeholders) through elections and voting. If the government is not meeting citizen demands, they can vote for a rival candidate. Again, though both the market system and the democratic system are imperfect, the mechanism linking upward and downward accountability exist in these circumstances.

In international development organizations, there is no such systemic mechanism linking donors[12] (upward stakeholders) and beneficiaries[13] (downward stakeholders). Thus, in the international development industry, you have a case of two different principals (donors, on the one hand, and beneficiaries on the other) with different agendas to be carried out by the agent (the international development organization) (Ebrahim, 2003a). This would not be an issue if the interests of these two groups were aligned; however, literature on the topic has emphasized that there is indeed a clash between these two stakeholder groups (Edwards & Hulme 1996; Najam 1996, Ebrahim 2003a; Christensen & Ebrahim 2006; O'Dwyer & Underman 2008). When this clash emerges, it is the donors who are the more salient stakeholders compared to beneficiaries, and so the donors win out.

[12] Donors are defined here as national governments that give official development assistance, either through bilateral or multilateral organizations. Donors of course can include private foundations or citizens, but given the focus organization used here, donors are defined more narrowly. Most of the issues, however, are identical with private donors.

[13] Beneficiaries are defined here as the target group of an international development organization's initiatives or projects. For example, in a school nutrition project, students are the beneficiaries; or in a microloan scheme, the entrepreneurs receiving loans are the beneficiaries.

Emergence of a clash between upward and downward accountability in international development organizations

The main mechanism donors use to steer international development organization behavior is *control*. Donors, to whom organizations are upwardly accountable, face political needs in their home countries that influence the nature of this control (Edwards & Hulme 1996). To be able to justify public expenditure for development aid, donors use this control to show impact in their projects. Using *control for showing impact* requires the use of indicators that are easy to aggregate (Najam 1996; Ebrahim 2005; O'Dwyer & Underman 2008). These measures require a certain level of rigidity, as donors rely on setting objectives and indicators during the design stage of the project, so that baselines can be taken and impact can be measured through changes during the project lifecycle (Gasper 2000; Earle 2002; Crawford & Bryce 2003). Using control to show impact also necessitates standardization of indicators across projects, so that results can be compared and aggregated at the country or organizational level (Flint 2003; Ika & Lytvynov 2009).

Beneficiaries, to whom organizations are downwardly accountable, rely on different mechanisms for their needs to be fulfilled. The mechanisms beneficiaries use to steer international development organization behavior are *learning for project management* and *participation for ownership* (Najam 1996; Edwards & Hulme 1996; Gasper 2000; Ebrahim 2003b; Ebrahim 2005; Carman 2010).

Learning involves "generating knowledge by processing information or events and then using that knowledge to cause behavioral change" (Ebrahim 2005, p.67). This is an important mechanism used to incorporate beneficiary needs into international development organization behavior, as, in the absence of knowledge of what will help improve their situation, beneficiaries rely on the international development organization's learning from both previous interventions and the current one to better adapt the project to beneficiary needs (Gasper 2000; Ebrahim 2003b; Ebrahim 2005; Carman 2010). To facilitate learning, projects need to have flexibility, so that knowledge generated through the experience of the project can be incorporated into decision-making. This means that project activities, outputs, or even outcomes might change as learning takes place, which is in direct contrast to upward accountability's need for rigidity. In projects, learning is systemized through project management techniques, as project management is meant to incorporate learnings into future project activities (Binnendijk 2000; Crawford & Bryce 2002; Ika et al. 2010).

Participation is defined as sharing information with beneficiaries and involving them in decision-making (Ebrahim 2003b). It is an important mechanism for beneficiaries to steer international development organization behavior because beneficiaries are able to have ownership of the project. To incorporate participation, activities and objectives must include adaptation to fit the needs of the local beneficiaries. This means that each project should be adapted to local circumstances, and thus cannot be easily standardized or compared with other projects.

Table 1 summarizes the different mechanisms and needs of upward and downward accountability. The contrasting needs suggest that it may be difficult to meet the needs for both upward and downward accountability simultaneously. The question then remains: if the needs of the upward principal-agent relationship clash with the needs of the downward principal-agent relationship, who wins out?

TABLE 1

	DONORS (*UPWARD*)	**BENEFICIARIES** (*DOWNWARD*)
MECHANISMS	▪ Control for showing impact	▪ Learning for project management ▪ Participation for ownership
NEEDS	▪ Rigidity ▪ Standardization	▪ Flexibility ▪ Adaptation

Table 1 provides an overview of mechanisms and needs related to upward and downward accountability

Stakeholder salience in international development organizations

The stakeholder typology presented in Section 2.2 has been applied to international development organizations to determine which stakeholder claims are prioritized by the international development organization. Table 2 provides an overview of donors and beneficiaries classifications according to Mitchell et al. (1997). Looking at donors, it has been noted by numerous authors that donors possess power in the Donor-international development organization relationship, stemming from resource dependence which results in material power on the part of the Donor (Edwards & Hulme 1996; Ebrahim 2003a; Ebrahim 2005; Wenar 2006; O'Dwyer & Underman 2008). The donor can also be classified as having legitimacy in the situation, as it is an entrenched belief in a market-driven system that the party giving money has a say in how that money is spent.[14] The third aspect, urgency, includes both criticality and time-sensitivity. Criticality is fulfilled,

[14] While OECD reports that up to 80% of bilateral and multilateral aid qualifies as "untied," many aid projects which are formally untied still include de-facto tying of aid, such as procurement processes using country systems but still procuring goods and services from the donor country (Overseas Development Institute 2009).

and time-sensitivity is controlled by strict (and often at least biannual or annual) reporting structures.

The beneficiary, on the other hand, has a strong case for legitimacy, as they are the target group of the intervention, and urgency, as the reason for addressing their needs tends to be because the needs are critical and time sensitive; however, they lack power in the relationship with the international development organization (Edwards & Hulme 1996; Ebrahim 2003a; Ebrahim 2005; Wenar 2006; O'Dwyer & Underman 2008).[15] This leads them to be classified as a demanding stakeholder. Given the beneficiary's lack of power, it has been both theorized and observed that donor needs win out over beneficiary needs in the international development organization (Hill & Jones 1992; Edwards & Hulme 1996; Mitchell et al. 1997; Ebrahim 2003a ; Ebrahim 2005; O'Dwyer & Underman 2008)

TABLE 2

	POWER	LEGITIMACY	URGENCY	STAKEHOLDER TYPE
DONORS	X	X	X	*Definitive*
BENEFICIARIES		X	X	*Demanding*

Table 2 classifies donors and beneficiaries according to stakeholder type.

Instrumental Implications of Stakeholder Salience

The incompatibility of fulfilling both upward and downward accountability entails that the demands of one stakeholder group win out over the demands of another. Because of the asymmetric power dynamic facing a resource-dependent organization, upward accountability often wins out over downward accountability. In a normative sense, upward accountability winning out over downward is as "development" should come from within, rather than be imposed by outsiders (Cornwall et al. 2001; Brown & Moore 2001; Kilby 2006). International agreements such as the Paris Declaration on Aid Effectiveness have confirmed the centrality of ownership in international development (Paris Declaration 2005). Yet, beyond these normative assumptions, such ownership has also been shown to have an instrumental impact on a project's effectiveness, and therefore on the effectiveness of aid resources.

Forgoing downward accountability needs for upward accountability needs has instrumental impacts on a project's effectiveness. Beneficiary ownership of development projects has been shown to be more effective at achieving development

[15] One could argue that there are cases in which beneficiaries gain coercive power through collective action such as protest or a lawsuit, however, such actions are the exception rather than the rule

outcomes than projects which do not incorporate such ownership (Dollar 1998; Cornwall et al 2000; Santiso 2001; Kilby 2006; Ebrahim & Herz 2007; Wathne & Hedger 2010; Booth 2011). Projects which are locally-owned and responsive to local needs are more effective at achieving development outcomes because both short-term change and long-term sustainability require local commitment to new attitudes, processes and ways of thinking (Ellerman 2001). In addition, downward accountability's emphasis on project learning allows for improvements to project effectiveness to be incorporated into activities during the lifecycle of the project, which can also contribute to improving project outcomes (Buckmaster 1999; Earle 2002; Ebrahim 2005). This means that projects which do not incorporate downward accountability are less effective in their use of donor resources.

Creating a Systemic Mechanism to Link Upward and Downward Accountability

If downward accountability is important both normatively and instrumentally for a project, but gets crowded out by the needs for upward accountability, then international development organizations have a problem. As was mentioned in the beginning of this chapter, most other industries have some systemic mechanism, such as the market system or the democratic system, to connect upward stakeholders with downward stakeholders and align their interests. Such a systemic mechanism is missing in the international development industry. Thus, both donors and the international development organizations themselves have attempted to create such a mechanism to link the needs of donors to the needs of beneficiaries (Buckmaster 1999; Gasper 2000; Earle 2002; Crawford & Bryce 2003; Landoni & Corti 2011).

The nature of the mechanism that international development donors have used to link upward and downward accountability has changed over the past three decades, from anecdotal success stories to effectiveness and impact measurements. Before the 1990s, the non-profit sector, by the very nature of working for the common good, was believed by donors to be efficient, a so-called "magic bullet" for delivering services to the poor (Edwards & Hulme 1996; Ebrahim 2003). Thus, the primary vehicle to link showing impact to donors and ensuring results on the ground for beneficiaries were anecdotal success stories (Glasrud 2001). In the past thirty years, not only have the calls for both types of accountability increased (Najam 1996; O'Dwyer & Unerman 2008; Bauer & Schmitz 2011), but linking mechanism between upward and downward accountability has also changed from anecdotal stories to tools based on performance and outcome measures (Glasrud 2001; Ebrahim 2005; Christensen & Ebrahim 2006; O'Dwyer & Unerman 2008; Bauer & Schmitz 2011; Carman 2012).

The main tools used to measure performance and outcomes in international development organizations are based on the logical framework approach (LFA) (Buckmaster 1999; Gasper 2000; Earle 2002; Crawford & Bryce 2003; Landoni & Corti 2011).[16] Introduced by United States Agency for International Development (USAID) in the 1960s, the LFA is meant to steer the direction of the project and incorporate both upward accountability's mechanism of control to show impact as well as downward accountability's mechanism of *learning for project management* and *participation for ownership*. The ways in which the LFA deals with these diverse needs are described in Table 3.

TABLE 3

STAKEHOLDER	MECHANISMS	LFA LINK
DONORS	Control for showing impact	LFA incorporates impact, outcome, and output measures that can be aggregated to show results of the intervention
BENEFICIARIES	Learning for project management	LFA is used as a management tool throughout the intervention; e.g. use indicators to determine whether or not project is off-track, drawing learnings as to why indicators are not proceeding as expected
BENEFICIARIES	Participation for ownership	Each element of the Logframe[17] should be decided jointly with project beneficiaries, meaning they are involved in setting the direction of the project (impact, outcomes) as well as have a say in what the project does (activities and outputs)

Table 3 links the different mechanisms for upward and downward accountability to the LFA – based on Ika et al. (2010); Landoni & Corti (2011)

The LFA as a concept describes the process identifying objectives and indicators that result in the logical framework, also known as the logframe. The logframe explains how inputs and project activities will lead to outputs, outcomes and impact (Crawford & Bryce 2003; Fujita 2010), and is based on the logic of the results chain (See Appendix Table 1).

[16] The logical framework approach has now been replaced in several aid agencies by the simpler tools based on the same logic, such as the results framework (Landoni & Corti 2011).
[17] The logframe explains how inputs and project activities will lead to outputs, outcomes and impact (Crawford & Bryce 2003; Fujita 2010)

Summary for Section 2.3

The international development industry is a particularly complicated case of accountability, given its lack of a systemic mechanism linking the needs of upward accountability stakeholders, namely donors, to the needs of downward accountability stakeholders, namely beneficiaries. The literature on international development organization accountability has converged on the notion that some of the needs of upward accountability are incompatible with those of downward accountability, and, given that donors have all three attributes of stakeholder salience, their needs are predicted to win out over the needs of beneficiaries. This is significant, both in the normative sense that beneficiaries should have a say in their own development, but also instrumentally, as beneficiary ownership has been shown to have a positive impact on project effectiveness (Dollar 1998; Santiso 2001; Wathne & Hedger 2010; Booth 2011). In an effort to link the needs of donors for upward accountability with those of beneficiaries for downward accountability, tools based on the LFA have been introduced.

2.4 Research Gap

Academic research on accountability in the international development industry has grown significantly since the 1990s, coming to a fairly robust consensus about the presence of conflicts inherent in upward and downward accountabilities facing international development organizations. However, few studies have explored how this clash plays out and is dealt with in practice at the project level. Most academic studies on accountability in international development are theoretical overviews of the issues, focusing on explaining the underpinnings of the clash between upward and downward accountability (Edwards & Hulme 1996, Najam 1996, Buckmaster 1999; Cornwall et al 2000; Glasrud 2001; Ebrahim 2003a, Ebrahim 2005, Wenar 2006; Jacobs & Wilford 2007; Carman 2010; Rao & Raghavendra 2010). Despite the overwhelming majority of academic studies on accountability being theoretical and overarching, there have been a few studies that have examined this clash locally, though at the organizational level rather the project level:

- O'Dwyer & Unerman (2008) examined the emergence and impact of upwardly-focused accountability mechanisms at the expense of more holistic forms of accountability in Amnesty Ireland, using coding of in-depth interviews with managers and document scrutiny to uncover an emergent theory of both how and why this happened, as well as its implications. The article discusses that upward accountability manifested from Amnesty Ireland's desire for "viability and relevance," as well as the influence of the international ranks of Amnesty, which are more focused on upward accountability than holistic forms, including downward accountability. The preoccupation with upward accountability, the article argued, came at the expense of holistic (including downward) accountability, which in turn hampered Amnesty Ireland's ability to achieve its mission.

- Christensen & Ebrahim (2006) explored how the staff of a refugee resettlement NGO navigated competing accountability demands and what implications this has on mission achievement. The qualitative study used field observations, interviews and document review to come up with an emergent theory of how upward accountability requirements (audits, case notes on clients, caseworker time forms, reports for donors, etc) influenced and interacted with other accountabilities (such as lateral accountability to mission and staff, and downward accountability to clients), and how staff in an NGO dealt with these interactions. The authors found that staff used three strategies to manage the tensions presented by upward accountability requirements: prioritizing lateral accountability by focusing on staff; empowering staff through organizational slack; and tightly coupling evaluation with job tasks. The authors concluded by noting that these strategies kept upward accountability requirements from crowding-out downward and lateral accountability

Both of the above-mentioned studies explore how international development organizations manage the conflicting tensions between upward and downward accountability at the organizational level. They examine how the pull for upward accountability affects other accountabilities, including downward accountability. Both studies find that there is a clash between upward accountability and downward accountability; however, the studies have different conclusions as to the implications of this on the crowding out of downward accountability, which makes this a relevant topic to examine further. O'Dwyer & Unerman (2008) argue that the clash hampers the international development organization's ability to be downwardly accountable, while Christensen & Ebrahim (2006) find that employees apply alternative strategies to keep upward accountability from crowding out downward accountability. This thesis will thus build on these previous studies; focusing on how upward and downward accountability are managed in practice in a project.

Another research gap addressed in this thesis is the understanding of what role an LFA-based tool plays in managing upward and downward accountability. While accountability tools based on the LFA are widespread across the international development industry, few academic studies have examined their impact empirically (Gasper 2000; Crawford & Bryce 2003; Fujita 2010). Christensen & Ebrahim (2006) examined the mechanisms used for upward accountability shape accountability relationships, but focused on several upward accountability mechanisms rather than zooming in on the LFA. There are some academic studies that zero in on the theoretical issues associated with the LFA (Gasper 2000; Crawford & Bryce 2003; Ika & Lytvynov 2009; Fujita 2010), however, they critique the approach itself, rather than examine how it is used in context. There are also a number of practical reports on the LFA and related tools, which have been commissioned by aid agencies to examine “best practice” and “lessons learned” (Binnendijk 2000; Earle 2002; Flint 2003; Fujita 2010). Nevertheless, none of these studies examine how the tools impact accountability at the project level, despite the tools’ widespread use in international development projects.

To summarize, the thesis contributes to the research gap in three aspects. First, how upward and downward accountability are managed in practice rather than the theoretical overviews of the issues. Second, looking at the project level, (rather than organizational level, as O’Dwyer & Unerman and Christensen & Ebrahim have done) adds an additional dimension to the study, as project-specific characteristics (such as task, time and team) have been shown to have distinct effects on organizational processes (Yildiz et al 2013). Third, the project examines the issue through the lens of the Results Framework, a tool which is common but has received little empirical attention (Gasper 2000).

2.5 Theoretical Framework

Accountability, in its simplest form, is based on the relationship between a principal and an agent, where the principal employs the agent to carry out his/her agenda. This simple, contract-based relationship is quickly problematized with the addition of stakeholder theory, where organizations face multiple stakeholders who act as principals with various implicit and explicit contracts to get the organization (as the agent) to act in line with the principal’s agenda. Given the presence of multiple, conflicting stakeholder interests, the organization heeds the wishes of the most salient stakeholder, determined by the attributes of power, urgency, and legitimacy.

The international development industry is a particularly complex case of accountability and stakeholder salience, given the lack of a systemic mechanism linking donors, the upward stakeholders, to beneficiaries, the downward stakeholders. Given that donors possess power, urgency and legitimacy (compared to beneficiaries’ urgency and legitimacy), donor needs dominate those of beneficiaries, which can impact project effectiveness. To compensate for this disconnect, international development organizations have created a tool to link the needs of upward accountability with those of downward accountability, the LFA.

Existing literature on upward and downward accountability in international development organizations presents a research gap in examining how upward and downward accountability is managed at the project level, rather than the organizational level. In addition, despite the popular use of LFA-based tools in international development organizations, they have received very little academic attention in how they impact upward and downward accountability. Thus, this thesis aims to address this research gap by looking at how the Results Framework is used to manage upward and downward accountability in practice at the project level.

3. Methodology

This chapter illustrates the various methodological choices made for this study. While there is no right way to go about a qualitative study, the methodology chosen attempts to maximize methodological fit and logic, while minimizing the impacts of limitations, such as time constraints, to ensure high study reliability and validity. The section will cover methodological fit (3.1); case selection (3.2); data collection and analysis (3.3); limitations (3.4); and reliability and validity (3.5).

3.1 Methodological Fit

A qualitative case study method, based on semi-structured interviews, observations and document review were used as the basis for this empirical research. The method was chosen based on the goals of the research and the state of prior theory.

The goal of this research is to examine the question: *How is the Results Framework used to manage upward and downward accountability in a World Bank project and what implications does this have on project effectiveness*? This question aims to describe a real-life phenomenon in context, for which a single case study is appropriate (Yin 2003). To examine these concepts, we used an emergent theory approach, examining interview transcripts, official documentation and observation notes to develop categories and insights about accountability processes (Silverman 2013).

The relatively nascent state of the literature on this topic supports a qualitative research design (Edmondson & McManus 2007). As described in Section 2.4, no studies have examined this interaction through the lens of the Results Framework. Also, few studies have examined how upward and downward accountability is managed in practice or at the project level. These dimensions also serve to limit the boundaries of our case study, which is important for the effectiveness of a case study (Yin 2003). The existing research gap suggests that a qualitative case study is appropriate to examine emerging patterns and themes in a sparsely explored research area.

3.2 Case selection

In terms of case selection, the choices made have been related to Organization (the World Bank), Institution (IDA), Program (WARCIP), Project (WARCIP-Benin) and Observation Object (Supervision Mission). These have been thoughtfully selected and are motivated in the following sections.

Choice of Organization: the World Bank

As many foundations, bilateral and multilateral organizations require funding recipients to use the LFA, there are many organizations and projects which could be suitable for pursing the desired study. The organization chosen is the World Bank, which represents a noteworthy case of accountability in the international development industry. World Bank projects are known for involving diverse upward and downward stakeholders (donors, client governments, and entire country populations) as well as differing perspectives among these stakeholders, with wide cultural gaps between project designers, project implementers and project beneficiaries (Youker, 1999; Kwak, 2002; Diallo and Thuillier, 2004, 2005; Khang and Moe, 2008; Ika et al., 2010). The World Bank is also well known as a technocratic institution, with bureaucratic rules, strict operating policies and set procedures for achieving their vision of poverty reduction (Ebrahim & Herz 2007; Khang & Moe 2008; Ika et al. 2012). This implies less flexibility in its policies, which has implications on downward accountability. The World Bank uses the Results Framework, which is based on the LFA, to manage upward and downward accountability in its projects.[18]

Choice of World Bank Institution: IDA

The World Bank is the coordinator of IDA funds. IDA projects present a different case of accountability than other World Bank projects because, in contrast to regular IBRD loans, the majority of IDA funds need to be replenished by donor contributions every three years (World Bank CFP 2013).[19] IDA also has its own results aggregation, as project-level data is aggregated at the country and global levels to be reported as part of the IDA Report Card (World Bank CFP 2013). The combination of short replenishment cycles and the needs to show impact puts pressure on the World Bank.

Choice of Program: The West Africa Regional Communication Infrastructure Program (WARCIP)

WARCIP is an appropriate case study of how the Results Framework constructs accountability because it is an IDA-funded infrastructure program. Further, WARCIP is of particular interest to study the dynamics of upward and downward accountability, because it is a program running in several countries and because the nature of the project.

As WARCIP is a program, standardization of measurements is crucial to aggregate results across countries and show impact to donors. Standardization opens up for a potential conflict with downward accountability's need for adaptation, which speaks for studying a project that is part of a program rather than a standalone.

[18] The Results Framework is based on the logical framework approach (Landoni & Corti 2011), and focuses on the upper-echelons of the logframe, namely output and outcome indicators (World Bank OPCS 2013). An explanation of World Bank policy on the Results Framework is featured in Chapter 4.

[19] Donor contributions represented 65% of IDA16 replenishment in 2010.

In terms of nature of the project, WARCIP funds both infrastructure, which is tangible, and the enabling environment surrounding that infrastructure, which is intangible. While standardized and inflexible measures may be appropriate for tangible infrastructure components, they are not appropriate for intangible capacity components (Edwards & Hulme 1996; Binnendjik 2000; Ika & Lytvynov 2009). This not only complicates upward accountability measures, but also calls for more of the downward accountability mechanisms such as participation and learning. Downward accountability is further complicated by the fact that the beneficiaries (broadband subscribers) are spread over a large population, and thus it is difficult to involve them in decision-making. It can thus be assumed that there are many challenges in the simultaneously usage of upward and downward accountability, making the WARCIP program appropriate for the case study.

Choice of Project: WARCIP-Benin

Even though WARICP currently operates in eight countries in West Africa, Benin was selected as the primary country of focus. While any of the countries could have been appropriate for this case study, Benin was selected because of the opportunity to travel for on-site data collection based on WARCIP's schedule for supervision missions (see Choice of Observation Object).

Choice of Observation Object: Supervision Mission

Given the research question to examine how the Results Framework is used to manage accountability to donors and beneficiaries in a World Bank project, and the limited amount of time available for observation, it was important to be able to observe interactions that would be relevant to how the Results Framework is used in the project. For this reason, we determined it would be useful to adopt the perspective presented in Fauré et al. (2010) about the co-authoring of accounts, and observe meetings in which co-authors meet to construct accountability through the Results Framework.[20] The notion of co-authoring was selected because it encompasses the notion that more than one person contributes to the construction of an account. The observation object selected was the supervision mission of the World Bank Task Team Leader (TTL) to work

[20] Fauré et al. (2010) describes the construction of financial accounts through the co-authoring of speech and texts of different stakeholders. The article illustrates how co-authoring of accounts is a performative exercise, where the co-authoring constructs the financial reality. While co-authoring, as presented in Fauré et al. (2010), only refers to upward accountability, the idea has been extracted here to represent the tension between upward and downward stakeholders as they both participate (or attempt to participate) in co-authoring of accountability in a project.

with the national Project Team implementing the project in Benin.[21] The supervision mission was selected because of the opportunity to observe instances of co-authoring (Fauré et al. 2010) with respect to the Results Framework, as one key goal of any supervision mission is to examine and discuss the progress of the Results Framework

3.3 Data Collection and analysis

The main sources of data collection are observations and in-depth, semi-structured interviews conducted on-site during a supervision mission of the TTL for WARCIP-Benin in Cotonou. These sources were complemented by telephone and Skype interviews as well as documentation review of World Bank policy and guidelines. These varied sources of data collection were used to maintain high integrity of the analysis (Silverman 2013).

Off-site data collection and analysis

Prior to the on-site data collection, five senior staff and TTLs from the telecommunications unit of the World Bank were interviewed to situate how the World Bank sees the uses of the Results Framework. The staff was knowledgeable not only about WARCIP, but also about similar regional infrastructure programs in other parts of the world.[22] Interviews were conducted over the phone, so behavior was difficult to observe, but responses were candid and thoughtful, as interviewees themselves reflected on what worked and what did not with respect to the Results Framework. These sources not only contributed to contextualizing the policy backdrop of telecom infrastructure projects at the World Bank, but also contributed to refining the scope of interview questions to ask onsite, which led to enhanced understanding of observations and interviews in the field. The interviews prior to the field study were conducted either over phone or Skype and lasted approximately one hour. Interview questions (See Appendix Table 2) were open-ended and related to the Results Framework in general and WARCIP in particular.

In addition, relevant public World Bank documentation was examined, such the World Bank's official Operational Policy, which is legally binding, as well as guidelines on the Results Framework and Monitoring and Evaluation issued by the Operations Policy and Country Services Vice Presidency (OPCS), which, while not legally binding, are used in

[21] The majority of World Bank investment lending projects are client-executed, meaning that the World Bank is not managing the project themselves. Instead, during implementation, a national Project Implementation Unit (PIU) is set up in the country to execute the project. The World Bank assigns a staff member, the Task Team Leader, to assist in supervising the Project Team from the World Bank side. The role of the Task Team Leader is to supervise the Project Team and make sure the project proceeds according to the original agreement between the World Bank and the recipient government.

[22] Similar regional telecommunications infrastructure programs can be found in East Africa (RCIP); Central Africa (CAB); the Caribbean (CARCIP); the Pacific Islands (Pacific Regional Connectivity Program)

internal reviews to uphold internal best practice. From the Project Team, we examined procurement, financial management and monitoring and evaluation reports produced on a quarterly basis by the Project Team in Benin. Reviewing such documentation allowed for the triangulation of data from interviews (Miller, Cardinal & Glick, 1997).

On-site data collection

The field study took place from 28 October 2013 to 3 November 2013. The aim with the study was to shadow the TTL during his supervision mission. The concept of shadowing refers to a technique of studying people on the move (Czarniawska-Joerges 2007). The shadowing gave us the opportunity to view how the TTL, representing the World Bank and, by extension, the donors, uses the supervision mission to ensure that a project is proceeding as planned, including that the Results Framework is fulfilling its purpose. The TTL uses the supervision mission as an opportunity for co-authoring, following up on the project and discussing the Results Framework with the Project Team. As the implementers of the project on behalf of the government and, by extension, the beneficiaries, the Project Team is executing the project as well as gathering data for the Results Framework.

An observation log of the week can be found in Table 3 of the Appendix and includes observations of the TTL's interactions with people representing three stakeholder groups. The observations included nine official meetings, five social events and general observations (such as discussion in the car on the way to meetings, spending unscheduled time at the Project Team's office, etc.). The majority of conversations were held in French, and as only one of us is French-speaking, she focused on what was being said, while the other focused on behavioral observations such as body language, tone of voice, and mood. Although this may first appear as a limitation, it became an advantage to observe behavior without being influenced by the content (see Sections 3.4 & 3.5).

In addition to observations, eleven in-depth interviews were carried out during the on-site visit, five of which comprised the WARCIP-Benin Project Team, and six with other stakeholders such as private mobile operators. Interactions were led by the TTL, and interviews were conducted at the end of the TTL's own meeting with the stakeholder. This meant that the TTL was present, and that we, as the interviewers, sat on the TTL's side of the table. Given that the TTL was also our company contact, we felt we were perceived as being the TTL's guests, rather than "neutral" observers. While a different set-up may have led to different responses from the interviewees, this situation allowed us to see how the stakeholders presented themselves in their interactions with the World Bank (See Sections 3.4 & 3.5).

Each interview lasted on average one hour and followed the same, open-ended, semi-structured design. The interview started with letting the interviewee introduce himself, his background and his role in (or relationship to) the project. In addition to getting a better understanding of the interviewee, the introduction was a good warm-up and helped the interviewee to relax (Jonsson 2013). Next, we asked open questions asked the interviewee's work and interactions, WARCIP, and then zoomed in on the results framework (see Appendix Table 2 for list of interview questions). The interview questions were structured in this way so as to first see how the interviewee represented their role in the project, to then gradually focus on their rhetoric concerning the Results Framework.

In addition to observing the interaction between the TTL and various stakeholders, we also observed the Project Team in their own office without the presence of the TTL. This helped us glance into the Project Team's daily routine, as well as their interactions within the group. It presented an opportunity to compare what was being said in interviews to what was done in practice.

In terms of documentation, all formal meetings or interviews were recorded, transcribed and discussed within 24 hours to preserve the impressions from the interactions.[23] Notes and impressions were taken during formal meetings while those from informal situations were noted down at the end of each day. A field diary was kept, noting down specific observations and thoughts as well as overall impressions of the day. These reflections were discussed when possible, but within 48 hours. The time frames of the documentation and especially of impressions were kept strict to ensure freshness of memory to not omit details.

Data analysis

Data analysis is built on Yin's (2003) method of "pattern-matching" where empirical patterns are compared with patterns from theory. The theoretical themes which emerged from the pattern-matching are based on the mechanisms for upward and downward accountability identified in the literature, namely c*ontrol for showing impact*, *learning for project management*, and *participation for ownership*. Empirical patterns were identified by coding the transcript of the interviews as well as the reflection logs from observations using a color system that focused on key words, phrases and themes. While many of the empirical patterns fit under the theoretical themes, those that did

[23] Transcription from audio recordings in French and translation into English were performed jointly by Eva Kolker and the WARCIP-Benin TTL, who is a native speaker of French.

not were grouped under three empirical themes. Table 4 provides an overview of the six themes classified by source (theoretical or empirical).

TABLE 4

THEMES	SOURCE	STAKEHOLDER
Control for showing impact	Theoretical	▪ The World Bank ▪ TTL ▪ Project Team
Learning for project management	Theoretical	▪ The World Bank ▪ TTL ▪ Project Team
Participation for ownership	Theoretical	▪ The World Bank ▪ TTL ▪ Project Team
Other tools	Empirical	▪ Project Team
Private operator involvement	Empirical	▪ Private Operators ▪ TTL
Government involvement	Empirical	▪ Government ▪ The World Bank ▪ TTL

Table 4 provides an overview of six themes derived from the theoretical framework as well as empirical data analysis. The themes are classified by source and connected to relevant stakeholder group(s).

Control for showing impact, *learning for project management*, and *participation for ownership* are all mechanisms identified as theoretical themes in the literature for either upward or downward accountability. *Other tools*, *private operator involvement* and *Government involvement* are all empirical themes concerning accountability relationships that could not be grouped under the theoretical themes. These six themes were then used to structure the Empirical Findings (Chapter 4) as well as the Analysis (Chapter 5).

3.4 Limitations

In the research design, several choices were made about method, which, while informed by theoretical recommendations or benchmarking, still create limitations to the study. The two main limitations to research design are elaborated on below, along with limitations concerning data collection.

Use of the LFA and, more specifically, the Results Framework

The study was limited to examining upward and downward accountability through the lens of an LFA-based tool, the Results Framework. This choice was based on the desire to examine how this mechanism, which is meant to link upward and downward accountability, actually influences accountability in practice. However, this tool is of course not the only accountability mechanism available to projects, and not the only one used at the World Bank. Disclosure reports, audits, ex-post evaluation, etc. (Ebrahim 2003b) are also employed, even though they are not explicitly meant to manage both upward and downward accountability simultaneously. The selection of only one mechanism was deliberate to ensure adequate depth to the study, and because the Results Framework is the tool used in World Bank projects to manage the needs of both upward and downward accountability (See Section 4.4.1). Nonetheless, one should be aware of the possible limitations in this regard.

Selection of the WARCIP-Benin

Because of the nascent state of the literature on the topic, a qualitative research method focusing on going in-depth into one case was selected, describing the mechanism and constructions present at this level. Going into such depth in several countries would not have been possible given time and resource constraints. Thus, while it would have been interesting to compare findings across cases, the trade-off would have been less detailed findings in each case.

Presence of TTL during some interviews

One possible limitation to the interviews is that they were conducted in the presence of the World Bank TTL, which may have skewed the answers towards what the interviewee thought the World Bank representative would want to hear. However, as the observation object was the co-authoring of accountability during the supervision mission of the World Bank TTL, these possibly stylized answers fed in to the construction of upward and downward accountability.

Conducting interviews in non-native tongue and across cultures

Because Benin is a francophone country, all interviews were conducted in French to allow interviewees the opportunity to best express themselves. This presents a potential limitation to the study, as only one author speaks French, and even then, this is not the author’s native tongue. In addition, the authors come from a different cultural context than the interviewees. This can create vulnerability in the analysis, as the authors may miss certain layers of meaning (Fontana & Frey 1994).

Confidentiality of meetings with government officials

Shadowing the TTL on his supervision mission included meetings with various levels of government officials involved in the project. However, specific details of these meetings cannot be used in this thesis, given that the information discussed in the meetings was confidential. While none of the findings from discussions with government officials contradict other findings in the study, it would have added to the nuance and comprehensiveness of the findings had these instances of interactions between the TTL and the government been accessible.

3.5 Reliability & Validity

Reliability and validity are as important for qualitative research as they are for quantitative research, though the ways to ensure them differ between qualitative and quantitative research designs (Bryman & Bell 2007).

Reliability

Reliability refers to quality of our measurement and encompasses the notion of replicability of findings (Trochim & Donnelly 2008). One of the main threats to reliability in qualitative studies is the researcher's own interpretation, which may not be shared if the raw data was interpreted by others (Silverman 2013). While personal interpretation is impossible to eliminate entirely, we took advantage of being two in the thesis-writing endeavor in an attempt to increase the reliability of our findings.

Being one French speaker and one non-French speaker, we decided to use these differences in skills to gather different types of data. The non-French speaker was tasked with focusing on collecting data through observation, which allowed her to focus on body language, changes in tone, and pauses in speech without being influenced by what was being said. The French speaker, by contrast, focused on her impressions of what was being said, and took notes based on those influences. These notes were then compared, to triangulate the data and determine where impressions were the same and where they differed. We felt that this dual method served us well in allowing us to focus on the speech and body language patterns that are often difficult to record when focusing on what is being said (Silverman 2013).

Another benefit of being a pair of researchers comes through in our pattern-matching and constant comparative method (see Validity below). The one of us that had not conducted the interview would write out the transcript, and then we would both sit and go through the transcripts and code them individually. One we had both coded, we would consolidate the patterns we had found, and discuss those where our findings differed. This negotiation gave us an extra step of "replicability" that would not have been possible had we been working alone.

Validity

Validity as a concept refers to how well our findings reflect a critical investigation of all data, rather than a few "well-chose examples" that do not provide an accurate picture of the data (Silverman 2013, p.276). For this study, the concept of construct validity is the most relevant, as the thesis is not testing the correlation among variables (internal validity) or attempting to create a generalizable theory (external validity).

Construct validity refers to how well the operational definitions of a construct measure what they intend to measure (Trochim & Donnelly 2008). The main theoretical constructs used in the thesis are upward and downward accountability. These constructs have been operationalized as follows:

- Upward accountability has been operationalized as the mechanism *of control for showing impact*, which implies standardized and rigid indicators that are easy to aggregate.
- Downward accountability has been operationalized in two ways: (I) the mechanism of *learning for project management*, which implies flexibility in indicators; and (ii) the mechanism of *participation for ownership*, which implies adaptation in indicators.

The main methods used for ensuring construct validity in this thesis are pattern-matching and the constant comparative method (Trochim 1985; Silverman 2013; Yin 2003). Pattern-matching was employed because of the theoretical consensus in the literature as to the nature and needs of upward and downward accountability gave strong theoretical indications as to potential patterns that had not been well-tested empirically. This allowed for initial hunches about the nature of the constructs to be examined, which could then be coupled with the constant comparative method to develop empirical patterns.

Although the thesis only examines a single case, the constant comparative method was applied within this one case using the method suggested by Silverman (2013) of examining small parts of the data and using these initial examinations to generate emergent patterns to be tested on other parts of the data. Concretely, we were able to operationalize this constant comparative method by interviewing World Bank staff prior to our field visit, and applying the comparative method on one transcript at a time to attempt to spot emergent patterns. These interviews were then complemented by two interviews with project team members of WARCIP-Guinea, which, while not used in the analysis, served as a methodological "pilot" that contributed to the comparative method's testing of emergent empirical patterns (van Teijlingen & Hundley 2001).

One of the main threats to construct validity in qualitative studies is the threat of inadequate preoperational explication of constructs (Cook et al. 1979). The threat here is that the operationalization of upward and downward accountability are inadequately defined, and thus do not measure what they intend to measure. We have attempted to placate this through our study design, which attempts to use constructs of upward and downward accountability that have been defined by the literature on upward and downward accountability in international development organizations to see how these are used in an empirical setting. Thus, rather than being a threat, discovering that the constructs used in the study are inadequate would actually serve as a finding.

There are a number of threats to construct validity that stem from the human nature of the researchers and the groups studied (Cook et al. 1979). For the researcher, there is a risk of researcher expectancy bias, in which the researcher can be expecting a certain result, and thus interpret inconclusive information in a conclusive way that confirms his/her expected outcomes. While being aware of this risk is important when analyzing data to mitigate it, our data triangulation of having one non-French speaker conducting observations helped us deal with this risk. Because one of the authors could not understand what was being said, her observations of the atmosphere and tone of the meeting could be compared to the impressions of the francophone researcher to see if these impressions differed or were consistent. For the groups studied, there is a risk that the groups attempt to figure out the purpose of the study, and thus change their behavior based on this guess (Trochim & Donnelly 2008). For our study, we were open with all our interviewees that we were writing our Masters thesis about the Results Framework. Because we wanted to measure how they would represent themselves rhetorically when they knew that someone was writing about the Results Framework, this bias may again fit well with our research design. This allowed us to examine what they chose to say, what was left out, as well as compare what was represented rhetorically to what was actually done in practice through observations. A final human nature-based threat to construct validity is evaluation apprehension, where groups that are being studied feel anxious about being evaluated, and thus act in a way that is uncharacteristic to how they would normally act (Cook et al. 1979). While this is of course a risk, we believe our use of informal observations and discussions in addition to the official interviews served as a way to gather data in a less formal setting to ease anxiety. In addition, we believe that demographic characteristics, with us being young female students and our interviewees being all men, may have helped in mitigating the apprehension felt by interviewees (Pini 2005).

4. Empirical Findings

Our empirical journey aimed to explore the uses of the Results Framework in the WARCIP-Benin project. We started by interviewing World Bank staff working in telecommunications infrastructure about their views on the uses of the Results Framework. These views were complemented by documentation review of World Bank policy and guidelines on using the Results Framework. The next stage involved shadowing the World Bank TTL for WARCIP-Benin on his supervision mission, accompanying him during his meetings and interactions. The various data sources (interviews, observations and documentation review), provided both general and situated perspectives on the uses of the Results Framework.

This section is structured following various stakeholder groups involved in the study. The first section focuses on initial interviews with World Bank staff and TTLs involved in WARCIP and documentation review (Section 4.1). The second section deals with interviews and observations of the project team in Cotonou, Benin, focusing on how they view and use the Results Framework in their work (Section 4.2). The third section looks at the government (4.3), and fourth sections look at the external stakeholders, the private operators (4.4).

Table 5 provides an overview of the various stakeholders that appear in the empirical findings, along with their relationship to the Results Framework. We have classified the Project Team as primary users of the Results Framework, as they are the implementers of the Framework. The TTL also falls within the scope of primary user of the Results Framework, as he is evaluated on the project's ability to achieve its results.[24] We have classified the World Bank and the Government as secondary users, as their main interaction with the Results Framework is as recipients of the quarterly reports. Finally, the private operators have no interaction with the Results Framework except by providing data (via the regulator) and impacting the results of many indicators.[25]

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[24] World Bank projects are evaluated by the Independent Evaluation Group (IEG) based on the achievement of the Project Development Objective (PDO) set out in the Results Framework, which is measured based on the progress of PDO indicators and Intermediate Results Indicators, both featured in the Results Framework. Thus, the success of the project, on which the TTL is personally evaluated, is measured based on the achievement of indicators in the Results Framework.

[25] Private operators are classified as external to the project because they are not party to the project's Financing Agreement, which is the official contract signed by the World Bank and the Government of Benin agreeing to cooperate on the project. All the other stakeholders mentioned have some obligation to the project that is specified in project documentation. However, the data on users and costs required for the Results Framework is supplied by the operators (via the regulator).

TABLE 5

STAKEHOLDERS	RELATIONSHIP TO RESULTS FRAMEWORK	SECTION
The World Bank	▪ Design Results Framework policies ▪ Use Results Framework to evaluate project internally and report results externally (to Donors) ▪ Secondary user as recipients of the Results Framework quarterly report	4.1
Task Team Leader	▪ Primary user of Results Framework ▪ Supporting the Project Team through the design and implementation of the Results Framework ▪ Represent World Bank interests in Results Framework ▪ Evaluated base on results of the Results Framework ▪ Accountable for ensuring that the project follows fiduciary, safeguard and operational policies	4.1
Project Group	▪ Primary user of the Results Framework ▪ Owners of the Results Framework and responsible for the design, data collection and follow-up ▪ Represent Government interests in Results Framework	4.2
Government[26]	▪ Secondary user as recipients of the Results Framework quarterly report ▪ Impact the results of the Results Framework	4.3
Private Operators	▪ No direct contact with the Results Framework ▪ Impact the results of the Results Framework	4.4

Table 5 provides an overview of the key stakeholder groups and their relationship to the Results Framework.

One beneficiary group that is missing from this table is project beneficiaries. While they are not directly engaged as a stakeholder group, multiple stakeholders who represent beneficiary interests, such as operators (where beneficiaries are their customers) and the government (where beneficiaries are their electorate) are included, and together act as proxies for beneficiary interests.

4.1 World Bank

This section describes World Bank policies concerning the uses of the Results Framework in projects as well as interviews with World Bank staff on their perspectives on the uses of the Results Framework.

4.1.1 World Bank Policy

World Bank policy and guidelines include multiple roles for the Results Framework, both for *control for showing impact, learning project management* and *participation for*

[26] Due to confidentiality issues, details of the observations and interviews with Government officials are not included in the thesis; instead, overall impressions are used. (see Section 3.4)

ownership. World Bank Operational Policy[27] describes the Results Framework's role as "[providing] information to verify progress toward and achievement of results, [supporting] learning from experience, and [promoting] accountability for results" (World Bank OP 13.60).[28] Verifying progress and learning from experience both indicate its use in *learning for project management*, while achievement of results and accountability for results are both related to showing impact.[29] In operational guidelines,[30] the Results Framework is introduced as "a management tool used to systematically track progress of project implementation, demonstrate results on the ground, and assess whether changes to the project design are needed to take into account evolving circumstances" (OPCS 2013, p.1). The guidelines' direct reference to a management tool, as well as the Results Framework's use in assessing whether changes are needed, illustrate the Results Framework's intended use for *learning for project management*. The mention of demonstrating results on the ground indicates its use for showing impact. As a project management tool, the guidelines continue by describing the Results Framework as "a tool available to task team members to guide the Monitoring and Evaluation function during implementation support" (OPCS 2013, p.11) as well as the source from which "most of the decisions and proactive measures that can be taken to improve the likelihood of the project achieving the expected results will be derived" (OPCS 2013, p.1). Furthermore, documentation points to how the Results Framework "is to be designed and used with the borrower and other stakeholders," and should help "build consensus and ownership around shared objectives" (OPCS 2013, p.2), which point to promoting *participation for ownership*. These policies and guidelines show how the World Bank intends for the Results Framework to be used as a mechanism to link showing impact with promoting project management and participation.

4.1.2 World Bank Employees

World Bank employee perspectives on the Results Framework will be structured according to the theoretical themes identified (See Table 4 in Section 3.4): *control for*

[27] Operational Policy is legally binding and represents the official policy of the World Bank.
[28] OP 13.60 refers specifically to Monitoring and Evaluation. However, as of the IDA14 replenishment, the Results Framework is specified as the tool that World Bank operational activities must use to carry out monitoring and evaluation (World Bank OP 13.60; *Additions to IDA Resources: Fourteenth Replenishment,* March 2005).
[29] The terms "managing for results" and "accountability for results" are often used in the international development industry to refer to downward and upward accountability, respectively (Ika & Lytvynov 2009).
[30] These guidelines were developed by the Operations Policy and Country Services Vice Presidency, which is in charge of overseeing the development and implementation of operational policy at the World Bank. They are not legally binding in the way Operational Policy is, but are used in internal reviews to uphold internal best practice.

showing impact, *participation for ownership* and *learning for project management*. The themes are ordered according the prevalence of the themes in the interviews.[31]

Control for showing impact

Despite the clear emphasis on multiple uses in policy and guidelines, four of the five World Bank staff interviewed only discussed the use showing impact to donors when asked about the purpose and use of the Results Framework. A senior operations specialist described the evolution of showing impact at the World Bank, stating that it "has become increasingly more challenging for the World Bank to continue to mobilize donors […] to contribute to IDA." He explained that the impetus for the Results Framework thus came "from the IDA donors for the World Bank to be able to hold itself to account for the results it is achieving through IDA." The idea is to justify the continued funding of IDA and IDA projects, as donors want to know where the money they give every three years is going. The senior operations specialist continued, "we are being much more held accountable to our shareholders to show what we are accomplishing with the money that […] is being entrusted to us." This illustrates the importance of the Results Framework as a way to show donors that money is producing an impact, and thus justifying further funding of IDA. A senior sector specialist noted that the Results Framework is necessary for the World Bank "to measure and report the impact of everything we do." Again, the theme of showing impact emerges. A WARCIP TTL stated that the reason for having the Results Framework was because the World Bank needs "to show concrete evidence that the projects of the World Bank are working." A different WARCIP TTL explained: "[the Results Framework] is used to show to our shareholders that the money that has been borrowed has served the purpose." This echoes the idea of justifying the existence of IDA to donors. From these discussions with World Bank staff, it is clear that they talk about showing impact to donors as the primary use of the Results Framework.

The needs associated with *control for showing* impact were also discussed. Two of the World Bank interviewees talked about the need for standardization to be able to aggregate results to show impact. In particular, because WARCIP is a program, a corporate decision was made to standardize and replicate the Results Frameworks across countries. Reasons for this included the need for benchmarking across countries in the program. A WARCIP TTL commented, "WARCIP is not a project but a program, which means it is not implemented in one country but in several. You need [the same Results Framework] to benchmark and be able to compare impacts across countries." A senior operations specialist also connected the need for standardized indicators to

[31] Prevalence refers to the amount that interviewees collectively spoke about topics under that theme.

showing impact, noting that, "the accountability that the [World] Bank feels that it needs to fulfil requires to some degree the ability to aggregate the results of projects together, so that we can say […] what are we accomplishing on an aggregate level in those countries." These quotes illustrate the connection between standardization and *control for showing impact*.

Participation for Ownership

While two out of five interviewees discussed the need for standardization in the Results Framework, one of these two also talked about how standardization needed to be balanced by the need for adaptation to country circumstances. The senior operations specialist focused on data collection: "You really have to have a Results Framework that the client can cope with. You have to pay attention to the actual process of collecting the data. You cannot just plug the indicators out of thin air without actually looking at who is going to collect the information, do they have the capacity to collect the information, how are they actually going to collect information, etc." Because country circumstances differ, there is a need for adaption of indicators, as imposing standardized indicators may present problems in data collection. While the interviewee did not make the connection to *participation for ownership*, the admonition of the need for adaptation is in line with the needs identified in the literature for participation.

Learning for Project Management

One WARCIP TTL specified that the primary use of the Results Framework was for the client government[32] as a management tool to guide project implementation: "The [client] government is using this monitoring framework to ensure that the development that they are doing is going according to plan and that they adjust implementation accordingly." While this view was not shared by the other four interviewees, it was mentioned as the primary use of the Results Framework by one interviewee, and thus suggests that World Bank staff are not solely focused on one use for the Results Framework.

Summary Section 4.1

The documentation review of World Bank policy and guidelines confirmed the intended uses of the Results Framework for *control for showing impact*, *learning for project management* and *participation for ownership*. The interviews with World Bank staff presented a picture of a Results Framework that is primarily used for upward accountability in *control for showing impact*. While the interviewees focused more on

[32] At the World Bank, the notion of client and recipient are used interchangeably to refer to governments receiving IDA funding.

the use of the Results Framework to show impact, there was an awareness of potential clashes between corporate needs for standardization and local needs for adaption of indicators for participation, as well as the alternative use of the Results Framework in *learning for project management*.

4.2 Project Team

By shadowing the TTL during his supervision mission, we were able to observe interactions between the TTL and the WARCIP-Benin Project Team, as well as interactions within the Project Team themselves through interviews and observation of their daily routines and meetings (see Appendix Table 3). Section 4.2 will be structured according to the theoretical themes (*learning for project management*, *participation for ownership,* and *control for showing impact*) as well as one additional empirical theme identified during data analysis (*other tools*) (See Table 4, Section 3.4). As in section 4.1, the themes are ordered according to the prevalence of the themes in interviews and observations.

Learning for Project Management

In contrast to the World Bank staff interviews, the rhetoric of the Project Team primarily focused on the Results Framework's use in *learning for project management*, with all five Project Team members saying project management was the main use of the Results Framework in the project. The Monitoring and Evaluation (M&E) Specialist noted that "the Results Framework is a very important element of the project, and it is the primary tool for project management." The Sector Specialist repeated the same notion: "the Results Framework must be used as a management tool. For instance, if an indicator is moving slowly, or is not going to meet its target, we have to implement corrective measures." The Procurement Specialist explained that "the Results Framework makes sure we are going in the right direction," while the Financial Management Specialist related the Results Framework to his work: "the Results Framework shows us if the money I have approved is translating into activities." The Project Coordinator was less direct, but indicated a similar use when he talked about the Results Framework, explaining that it "[shows you] the activities that you have to implement, what you have today and what you should have at the end so you do not take uninformed actions." The ideas expressed by the Project Team in their rhetoric emphasize how they see the Results Framework's use in their work as a management tool, guiding next steps and steering the direction of the project.

The Project Team's rhetoric focused on *learning for project management* as the primary use of the Results Framework. However, subsequent interview questions revealed that, as of today, the Results Framework is not being used as a management tool. When asked specifically how the Results Framework is used for project management, all interviewees answered hypothetically. When pressed to give a concrete example, interviewees revealed that using the Results Framework as a management tool was not yet possible in the project. For example, the Project Coordinator noted that the project needs to have “the other parts in place […] before [one can] see if the indicators are working.” This was corroborated by the Sector Specialist, who explained that “given the implementation status of the project, there is no real impact. To have an impact, you need to have a cable. So for now, the Results Framework is useless, because you cannot perceive any impact yet.” Looking at the Results Framework’s indicators, it is clear that most of them will not show significant changes until the infrastructure arrives, as they focus on volume, cost and price:

- Volume of international traffic (Kbits per second)
- Volume of available international capacity (Gbits per second)
- Average monthly price of wholesale international E1 capacity link from Cotonou to Europe (USD per month 2 Mbps)
- Retail Price of Internet Services (per Mbit/s per Month, in US$)

These answers reveal that, while the Project Team sees project management as the main use of the Results Framework, the Team is currently unable to use the Results Framework in this way, because the infrastructure is not yet in place.

Besides the interviews with the Project Team, we also conducted observations on interactions between the TTL and the Project Team, many of which concerned the Results Framework. Because WARCIP-Benin is approaching the halfway point in its implementation, the World Bank requires that the Project Team perform a Mid-Term Review, where the Results Framework is evaluated to see if the project is on track and the targets will be met by the end of the project.[33] The Mid-Term Review for WARCIP is coming up in February 2014. Thus, the TTL met with members of the Project Team to discuss the adequacy of the Results Framework.

During the meetings, we observed that the TTL was leading the discussions; he stated his opinions up-front about what he thought was working, and it was the M&E Specialist’s role to either agree or disagree. The TTL and the Project Team did, however,

[33] It is a mandatory requirement for all World Bank projects to perform a Mid-Term Review, as this is specified as part of the Financing Agreement between the World Bank and the client.

use the informal "tu" form when addressing each other, which showed that they were working together as colleagues.

One illustrative example of this dynamic comes from a debate on the inclusion of the indicator "Retail Price of Internet Services (per Mbit/s per Month, in US$)" in the Results Framework (see Conversation 1). While it was agreed that the retail price of Internet services was a key aspect of the project's impact on the population of Benin and thus important to follow to see if the project is developing in the right direction, the World Bank TTL did not want it included in the Results Framework, given that it was not something the project could impact directly. Price cannot be directly impacted by the project because it is either the private operators themselves or the regulator who set prices. Therefore, while lower costs and the introduction of competition can be expected to influence private operators to lower prices, this is not a direct impact of the project itself, but rather an indirect impact from the lowering of costs and the introduction of competition.

CONVERSATION 1

TTL: We should get rid of the indicator on retail price

M&E Specialist: We need to include the indicator on price, as it is an important aspect of the project's impact on the population.

TTL: Yes, I agree that it shows impact, but the issue is that we will be evaluated on our ability to achieve these indicators. By putting them in the Results Framework, we are committing to them. And we do not influence price directly.

M&E Specialist: Yes, but the project will influence price indirectly, because we will introduce competition in international capacity, so that should allow companies to reduce prices of internet services.

TTL: It should, but it is not something we control. The operators themselves set the prices, and we cannot influence them directly. If we notice that prices are not going down, we can approach the regulator, and we can pursue a policy dialogue to try to encourage fairer pricing. But this is not something we can influence directly through the project. Yes, we should do it, but we should not commit to doing it in the Results Framework, because we will be evaluated against whether or not we achieve it.

> *M&E Specialist: So, we will take it out of the Results Framework. But since we still need to monitor price, I will include the indicator in our quarterly M&E dashboard, so we can still follow its progress and take action if necessary.*

In the above conversation, the TTL and the M&E Specialist are discussing that, while the project may need to monitor price to ensure that it is decreasing (thus reaching the beneficiaries), the project itself does not have control over price, as price is set either by the regulator or by the operators themselves. Thus, the TTL does not want to include price as an indicator, because this is not something the project can be sure to influence. The discussions on the Results Framework proceeded in this manner, going through each indicator of the Results Framework, with the TTL and the M&E Specialist discussing the merits of each.

Participation for Ownership

In addition to its primary use as a management tool, the Project Team also stated that the Results Framework was used for participation. The Project Coordinator stated that "the client should agree on the Results Framework and the [project] objectives." The M&E Specialist noted that, "for the World Bank funded projects, the Results Framework is developed by the clients with the stakeholders" and added that he "was 100% involved in the development of the Results Framework, with all the stakeholders including the operators." When we asked the M&E Specialists to further explain how this participation came about (without referencing that the WARCIP-Benin Results Framework had been replicated from other markets), the M&E specialist explained that rather than being involved, the participants had "validated" the Results Framework proposed by the World Bank, because they are the sector experts. He noted that sometimes the client and other stakeholders "do not have the capacity to question what is proposed by the World Bank… so they [accept] the World Bank's version without changing anything." This implies that there was some opportunity for stakeholders to give input on the Results Framework, but that stakeholders were not involved in the design itself.

Control for showing impact

In addition to talking about its use as a management tool, the Project Team members also talked about how the Results Framework is used to show impact. In contrast to the use of showing impact to donors described by the World Bank, the Project Team alluded to showing impact to beneficiaries. The Project Coordinator explained that the target audience for the Results Framework was not the Project Team, but rather "the students and merchants who will benefit [from better broadband services]." The M&E Specialist added that "what we want is to monitor change in target communities. These indicators allow you to say whether the change has occurred." Thus, while the Project Team communicated the Results Framework's use for showing impact, they did not mention the pressure to show impact to donors.

Other Tools

As was mentioned, we were given the opportunity to observe the Project Team at the office. During this observation, we observed that the Project Team was using tools which they referred to as dashboards to manage their daily activities. Each Project Team member showed us their own personal dashboard, either calendar-based (for the Procurement Specialist), Excel-based (for the Financial Management Specialist), or Word-based (for the Project Coordinator, Sector Specialist and M&E Specialist). These dashboards consist of lists of tasks that need to be completed, accompanied by who is responsible for them and by when they need to be completed. The Project Coordinator explained that "dashboards are used to know if everyone is on time. In the dashboard you have a procurement plan, disbursement, cash flow, project indicators, national counterparts, and meeting schedules […] These dashboards are tools that tell you where to go." The Sector Specialist added that they are used at many levels of the project, even to communicate with the Minister of Information Communication Technologies in Benin: "Every 25th of the month, we have to send the minister the list of tasks, and we have to tell him what has been done. It is an incentive [to do your work] because it is sent to the minister." These dashboards are updated regularly to incorporate new tasks as they come in. They are reviewed at weekly team meetings, so everyone is aware of what is going on.

Another aspect of the Project Team's day-to-day roles and responsibilities had to do with communicating with various external stakeholders. For example, the Sector Specialist is in charge of liaising with the private sector, which he does through weekly email updates and face-to-face visits. The Project Coordinator explained that every member of the Project Team had a set of stakeholders for which they were responsible. The stakeholder groups included Benin Telecom (the incumbent, state-owned operator), the Ministry of Information and Communication Technologies, the Ministry of Finance, and the private sector. Each stakeholder had a group of focal points that the Project Coordinator referred to as "focal units," who report to the Project Team "if there are problems with the implementation status of the activities." The use of focal units reveals how the Project Team engages with stakeholders outside of the project.

4.3 Government

Another part of our shadowing of TTL's supervision mission included meeting with Government officials. The Government is a key stakeholder because they are the main owners of the project, as co-signees of the Financing Agreement with the World Bank.[34] While we are not able to report the contents of what was said during observations and interviews with Government officials, we will use this section to describe some of the interactions we had with this stakeholder group during our time in Cotonou. The interactions with the Government were coded under their own empirical theme, called *Government involvement*.

Government involvement

During our trip we met four different people who represented the Government of Benin in distinct ways. First, the Project Team, while only temporary employees at the Ministry of Information and Communication Technologies for the duration of the project, were very much involved in reporting directly to the Minister. For example, the Project Coordinator called and received calls from the Minister on several occasions while we were present. We were also able to interview an Advisor to the Minister who is responsible for liaising with the World Bank, as well as the Director of Regulatory Affairs at the Ministry, who is involved in representing the Government in the Joint Venture for managing the connection of the cable. Finally, we were able to observe a meeting between the World Bank (with the TTL and the World Bank's representative in Benin, the Country Manager) and the Minister (along with his World Bank advisor) and the Project Team.

Meetings with these different Government representatives took on very different tones. As described above, the relationship between the Project Team and the TTL was collaborative, yet the TTL was still in the lead (Section 4.2). The meetings between the Advisor to the Minister and the TTL, however, were on much more equal footing. Neither was leading the discussion, and both were freely interrupting the other and adding comments to continue the debate. Although they were sitting at opposite ends of the table, seating positions were relaxed in the chairs, and the tone was informal and relaxed. The meeting between the TTL and the Director of Regulatory affairs was similar, with the two parties on equal footing. The meeting with the Minister, however, had a different atmosphere entirely. Everyone was seated at a large conference table in the Minister's office. The Minister both opened and closed the meeting, and the other participants at the meeting only spoke when the Minister had invited them to speak.

[34] The Financing Agreement is the official contract signed by the World Bank and the Government of Benin agreeing to cooperate on the project

During this meeting, the Minister asked the TTL about the progress of the project, and it was the TTL's responsibility to account for what was going on in the project. The TTL described the progress of the project, as well as the administrative hurdles the project was facing, in response to which the Minister discussed the ways he could help address these hurdles. These meetings with various Government stakeholders were thus quite different in terms of the dynamic with the TTL.

4.4 Private Operators

As part of our shadowing of the TTL's supervision mission, we accompanied the TTL during his all meetings. This shadowing demonstrated that a significant portion of the TTLs time was spent meeting with stakeholders outside of the WARCIP-Benin Project Team, including private operators (4/9 meetings). This section will elaborate on the findings grouped under the theme *private operator involvement* (See Table 4 in Methodology Section 3.4).

Private operator involvement

Private operators are necessary for WARCIP-Benin's impact, as it is the users of their services who are the project's beneficiaries, and they are the ones who will pass on lower prices or improved quality to their customers, and private operators benefit from the project from the addition of the ACE cable coupled with the improvements to the enabling environment of the sector through training, open access agreements, and the introduction of competition. Operators are currently purchasing international capacity either from neighboring Nigeria or through microwave networks, which are both second-best solutions.

A friendly atmosphere characterized the meetings with the private operators: coffee was served, and the discussions started with small talk. Sitting positions were relaxed around a conference or coffee table (as opposed to the interviewee sitting behind a desk). The TTL also steered the conversation in an effort to build a friendly yet deferential relationship. The TTL opened the discussion by saying he was here to help develop the sector, and referred to the operators as "experts" who know what is happening on the ground. Despite being a sector expert himself, the TTL asked for analysis and advice on a variety of topics, and the TTL used the formal "vous" form of you to address his private sector counterparts. These behavioral and verbal tactics helped to build a friendly yet deferential relationship with the World Bank TTL.

The Results Framework entered these conversions during discussions of when the submarine cable would be connected to the landing station. The issue here was that the construction of the landing station had been delayed due to administrative and legal hurdles. This means that the cable will not be connected until less than a year before the project is to close, which worried the TTL because he did not feel this left enough time for impact to show in the Results Framework indicators; the short project life cycle creates a lot of stress, because the project has to show results in only a few years time. Thus, for the TTL, timing was of the essence, whereas the private operators did not feel this time pressure. Conversation 2 shows how the TTL presented his predicament in a similar pattern to the private operators.

CONVERSATION 2

> *Operator: We do not expect the cable to be connected until July 2014.*
>
> *World Bank TTL: Wow, but that is very late!*
>
> *Op: Yes, that is the earliest the boat can come. But that assumes the landing station will be finished by then, which is not guaranteed, given numerous administrative hurdles (land titling, permits, etc.)*
>
> *WB: But that does not leave enough time! You see, the project closes in June 2015. And by then, I will need to have shown impact in the indicators we are measuring in our Results Framework. It will take 6 months for the project to become operational after the cable is connected to the landing station, and then we need at least one year (two data points) showing progress. If the cable isn't even connected until July 2014, then the project might not show any impact by the time the project closes. That would be a big issue, as that is how the World Bank determines whether the project succeeded or not.*
>
> *Op: I see how this is an issue. While there is not much we can do about the scheduling of the boat, what we can do is make sure the landing station begins construction as soon as possible, so there are no further delays.*

In Conversation 2, the TTL described to the operator how the delay of the landing station worried him given the importance for him to be able to show impact in the Results Framework in time for project closing. Although the operator was not in the position to impact the scheduling, he assured the TTL that he would do his best to make sure that there at least would be no further delays.

5. Analysis

The analysis picks up where the literature review left off, applying the empirical findings (Chapter 4) to the theoretical framework developed in the literature review (Chapter 2). Visualized in Figure 4, the analysis will start at the level of the Results Framework, and examine the first part of the research question: *How is the Results Framework used to manage upward and downward accountability in a World Bank project?* The second part of the research question on *the implications this has on project effectiveness* goes beyond the Results Framework, looking at how upward and downward accountability are managed in the project. Both of these aspects are addressed in Section 5.1 of the analysis.

The analysis could have ended after addressing both parts of the research question. However, this would not have reflected the complexity of accountability that we discovered during our research. Thus, Section 5.2 of the analysis takes on a broader perspective to describe the complex nature of stakeholder accountability relationships in the WARCIP-Benin project, which goes beyond upward and downward accountability to draw on Stakeholder and Agency Theories. Because this finding falls outside the scope of the initial research question, the findings are more descriptive and speculative than in Section 5.1, but provide initial insights into understanding the driving forces of accountability in the project.

FIGURE 4

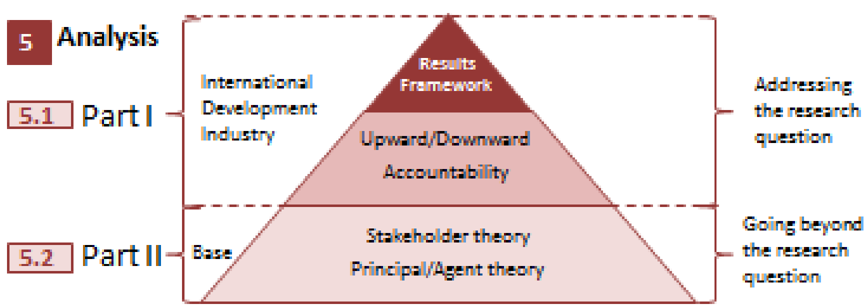

Figure 4 provides an overview of the analysis chapter, where the first finding builds on where Chapter 2 left off, and then zooms out in the second finding

The analytical findings are structured as a reflection of the empirical findings, mirroring the theoretical and empirical themes uncovered during themes and pattern-matching. In the analysis, the theoretical theme for upward accountability of *control for showing impact* is put up against the theoretical themes for downward accountability of *learning for project management* and *participation for ownership* (Section 5.1.1) to compare the uses of both upward and downward accountability simultaneously. The empirical themes of *other tools* (Section 5.1.2), *government involvement* and *private operator involvement* (Section 5.2) are also related back to upward and downward accountability, but show how some of our findings go beyond the initial research question to describe the complex nature of accountability in a World Bank project

5.1 Addressing the research question

The theoretical framework developed in the literature review revealed the potential for conflict between upward accountability to donors, and downward accountability to beneficiaries. Mitchell et al.'s stakeholder salience model predicted that, because donors possess power, legitimacy, and urgency compared to the beneficiaries who possess only legitimacy and urgency, donors will win out as the most salient, and therefore get their needs met at the expense of beneficiaries (See Appendix Table 6).

To crystalize this conflict, the study focused on the use of the Results Framework at the project level among stakeholders directly involved with the Results Framework. Based on the literature on upward and downward accountability, an initial model of an accountability chain was conceived. Featured in Figure 5, it contains the links between donors and beneficiaries.

FIGURE 5

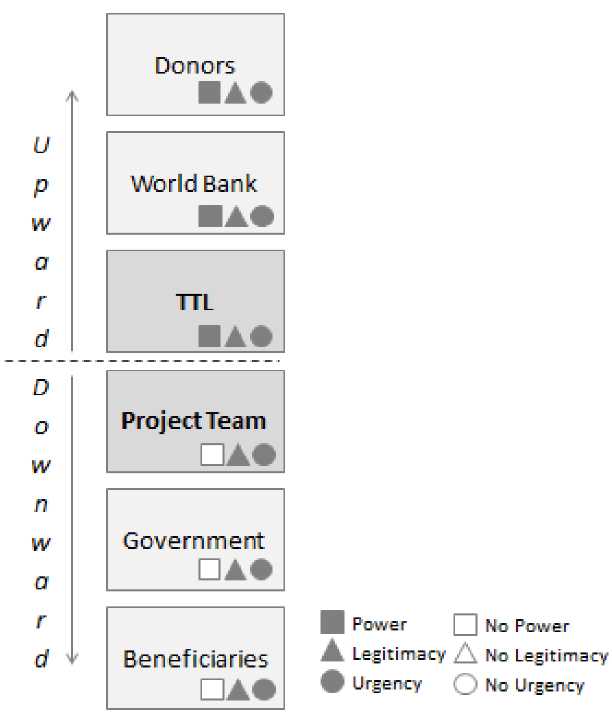

Figure 5 provides an overview of the various stakeholders and their relation to each other. Stakeholder salience based on Mitchell et al.'s (1997) model is also determined (see Appendix Table 6)

Donor interests are represented down the chain through the World Bank to the TTL. Those representing the donors, including both the TTL and the World Bank, are classified as definitive stakeholders, possessing all three attributes of urgency, legitimacy and power. These attributes stem from their position as representatives of the donors, but also in their own right: the World Bank has legitimacy as the coordinator of IDA funds and as co-signee of the Financing Agreement with the Government of Benin; it also has urgency through the time sensitivity of project life-cycle and criticality of showing results for IDA replenishment; the World Bank also has power as the coordinator of IDA funds, because they have material power over resources as well as a certain level of coercive power in terms of how funds are used.[35] The TTL, representing the World Bank's (and, by extension, the donors') interests in the project, also shares all three attributes, and adds a dimension of material power through his position as a sector expert.

Beneficiary interests are represented up the chain through the Government to the Project Team. These downward stakeholders are classified as demanding stakeholders, because of their lack of power in their relationship with the upward stakeholders. As mentioned in Section 2.3, beneficiaries have a strong case for legitimacy, as they are the target group of the intervention, and urgency, as the reason for addressing their needs tends to be because the needs are critical and time sensitive. This leads them to be classified as demanding stakeholders. Similarly, the Government, representing the beneficiaries, who are their constituents, are legitimate in that they are responsible for providing public goods and services (in WARCIP, this includes infrastructure and a healthy telecom sector) and that they are co-signees to the Financing Agreement. They have urgency from election cycles, during which it is critical to win favour within a specific time period. However, because of the resource dependence relationship with the donors and the World Bank, the Government, as the borrower, does not have power in this relationship. The final stakeholder in this chain is the Project Team, who is employed by the Government to implement the project. They also share the legitimacy and urgency of the Government and the beneficiaries, but lack power in their relationship with the World Bank for the same reasons as the Government.

The thesis aimed to examine the co-authoring situations that arose at the border between the TTL and the Project Team. The split focus revealed in the empirical findings with the World Bank staff primarily focused on the Results Framework's use for showing

[35] Coercive power in this context refers to the fiduciary, safeguard and operational policies and conditions that must be adhered to when accepting an IDA grant or credit; the World Bank sets these policies, and thus has some coercive power of the actions of the Project Team and the client government.

impact to donors (upward accountability), and the Project Team primarily focused on its use as a project management tool for downward accountability, seemed to confirm these relationships in the accountability chain.

Looking at the Results Framework, the documentation review of World Bank policy guidelines confirmed that it is indeed intended to satisfy both accountabilities simultaneously. It is then of interest to understand whether it is viable to satisfy these different uses simultaneously, without one accountability interfering with the other.

Section 5.1 of the analysis is structured in two sub-sections. The first sub-section addresses the first part of the research question on how the Results Framework is used to manage upward and downward accountability in the project. The theoretical themes used in the empirical findings are compared to see the relationship between upward and downward accountability in the Results Framework. The second sub-section addresses the second part of the research question on the implications on project effectiveness.

5.1.1 Managing upward and downward accountability with the Results Framework

Despite the Results Framework's intended purpose to be used to link the needs of both upward and downward accountability, the empirical findings revealed that there is indeed a clash between using the Results Framework for both accountabilities. And, as was hypothesized using the stakeholder salience model of Mitchell et al. (1997), when this clash appears, upward accountability wins against downward accountability in the Results Framework. The implications for this were found to be constraints in using the Results Framework for *learning for project management* and for *participation for ownership*. The following sections elaborate further on the limitations that arise in these two areas, addressing why and how they arise.

Control for showing impact wins out over learning for project management

While World Bank policy and guidelines as well as the Project Team emphasized the importance of using the Results Framework for *learning for project management*, there were several strong indications that the Results Framework is not being used in this way at present. Throughout interviews and observation, two reasons limiting the use of the Results Framework as a management tool were found. First, upward accountability's need for indicators with *long-term* focus was prioritized over downward accountability's need for indicators that could measure progress *gradually*. Second, upward accountability's need for *cautious* indicators was prioritized over downward accountability's need for *ambitious* indicators. These two reasons are explained below.

For the Results Framework to be used for *control for showing impact* (upward accountability), it needs to include indicators that show what the project will have contributed by the end of its term. On the other hand, for the Results Framework to be used for *learning for project management* (downward accountability), the Results Framework needs to include indicators that show the *gradual* progress of the project to indicate if the project is on track.[36] In WARCIP-Benin, the *long-term* indicators depend on the construction of infrastructure, which means that there will only be a change in indicators once the construction is completed. This also means that, before construction is completed, there will be no visible progress. If the indicators were *gradual*, it would facilitate the Results Framework's use for *learning for project management*, as going one period without or with negative progress would spur action to get back on track. With a *long-term* indicator that is not *gradual*, it is impossible to use to the Results Framework to determine which actions to take, as the Results Framework indicators will not show anything until construction is completed.

This conflict was observed during discussions concerning the Results Framework, as well as in interviews. While for some projects it may be possible to find outcome-level indicators that meet both of these criteria, this was not the case for WARCIP-Benin. Before that infrastructure was in place, the Results Framework would not see any progress in the indicators and thus could not use the Results Framework as a management tool. The World Bank, who designed the Results Framework, included indicators that met their needs of *long-term* indicators that could be used for *control for showing impact*. This meant that the need for *gradual* indicators to enable *learning for project management* was overshadowed. Thus, this aspect mirrored the stakeholder salience model's prediction in that, in the presence of different needs,[37] the donors' stakeholder salience differential, enacted through their hold on the World Bank, allows their needs to overtake the needs of beneficiaries in the Results Framework.

Another dimension where the needs of upward versus downward accountability are not aligned is the level of ambition in committing to indicators. *Control for showing impact* (upward accountability) requires *caution* both in terms of selecting indicators and setting targets for them, because if indicators are too ambitious, then the project might not be able to show impact, as the ambitious targets might not be reached. This has

[36] The term gradual is used rather than short-term because the needs of project management do not require short-term indicators per se; they require long-term indicators that change gradually over time, so that progress can be measured and appropriate actions taken. This implies that long-term and gradual are not mutually exclusive, but rather incompatible in this particular case.

[37] While the needs for control for showing impact and learning for project management are not mutually exclusive in all cases, it was difficult to incorporate both in the WARCIP-Benin project.

implications for whether or not the project is perceived as successful. Selecting *cautious* indicators and targets increases the likelihood that the project will be able to show impact. Thus, there is a hesitancy to commit to indicators or targets that are not controlled directly by the project, because the World Bank measures the success of the project based on the achievement of the indicators in the Results Framework. On the other hand, to use the indicators for *learning for project management* (downward accountability), more *ambition* is necessary, as indicators need to be used to identify bottlenecks to guide actions and next steps. For example, taken to an extreme, if all the indicators used in a Results Framework were so *cautious* as to be guaranteed, then the indicators would be useless for *learning for project management*, as no action would be necessary to keep the project moving towards its goals.

While it should (theoretically) be possible to strike a balance between *caution* and *ambition* to facilitate both uses, in the case of WARCIP-Benin, the need for *caution*, and hence the needs of upward accountability, won out over the need for *ambition*. The observations of the conversation regarding the inclusion of an indicator on price (Conversation 1 in section 4.2) illustrate the conflict between *caution* and *ambition*, and how *caution* won out. The price indicator is necessary to monitor the influence of the project on the general population, and follow-up actions should be taken if the indicator is not progressing (*learning for project management*). However, this indicator is *ambitious*, as it is not something the project can directly influence.[38] From the conversation, the World Bank TTL displays his hesitancy to include price for fear of not showing impact. Instead, he prefers cost, which is much more *cautious*, as the project will directly influence costs by removing the state's monopoly on international broadband capacity. In this situation, as in the *long term*-versus-*gradual* discussion, it is the need for upward accountability that wins out, as the price indicator is removed, again echoing the predictions of the stakeholder salience model.

The above analysis reveals how the co-authoring of accountability between the Project Team and the TTL surfaced the incompatibility of using the Results Framework for both *control for showing impact* (upward accountability) and *learning for project management* (downward accountability). We found two main reasons for this. The first

[38] As discussed in Conversation 1 in Section 4.2, price is not something that the project itself can influence, because prices are set either by the operators themselves or by the regulator. By introducing competition in international capacity and reducing costs, it is expected that the project will have an indirect effect on prices, as the introduction of competition coupled with a reduction in costs should result in lower prices to customers; however, there is the possibility that collusion among operators keeps prices high. Preventing collusion is not within the scope of a World Bank project, and hence the ambitiousness of committing to a reduction in price as an impact of the project.

is the temporal dimension: for WARCIP-Benin, the indicators required for *control for showing impact* cannot also show *gradual* progress, meaning that the Results Framework cannot be used for both upward and downward accountability. The second dimension has to do with the project's task: because showing impact is used to judge the success of the project, there is an aversion to using indicators that are needed to manage the project but are not directly controlled by the project itself, creating a conflict in the level of *ambition* included in the indicators. In both of these instances, the stakeholder salience model's prediction that the stakeholder with the most attributes (in this case, the donors) wins out is confirmed. These findings on time and task relate to those of Yildiz et al. 2013 on the project-specific characteristics that distinguish project-level studies from organizational level studies (task, time, and team).

Control for showing impact wins out over participation for ownership

Although empirical findings show that the Project team reported having taken part in designing the Results Framework, which is in line with what is required in the operational guidelines on the Results Framework, their participation was limited, since the Results Framework had been directly replicated and was almost identical to other WARCIP countries. The idea behind the replication is to keep cohesion in the program and allow for benchmarking across countries as well as aggregation of results, fulfilling upward accountability's need for *rigidity* and *standardization* to *control for showing impact*. Downward accountability, on the other hand, would benefit from more *flexibility* in the design of the framework, since *participation for ownership* implies some *adaptation* of indicators. These needs are in line with what the literature presents as the clash between upward and downward accountability.

What is shown in the WARCIP-Benin case is that corporate needs for standardization for *control for showing impact* (upward accountability) come at the expense of *participation for ownership* (downward accountability). This problem is exacerbated in WARCIP because it is a program, where all participating countries have the same Results Framework, which further limits the ability of the Results Framework to be used to foster *ownership* through *participation*. Here, there is a clear disconnect between the needs for upward accountability, articulated through World Bank corporate needs for *standardization* and *rigidity*, and the needs for downward accountability, articulated as the need to *adapt* to the local context to allow for *participation for ownership.* Again, in this case, the needs of upward accountability won out over the needs of downward accountability because of the difference in stakeholder salience in the relationship between the donors (represented by the TTL) and beneficiaries (represented by the Project Team). This conflict in needs again echoes Yildiz et al. 2013's project-specific characteristic of task, as the nature of the task (as either standardized or adapted) influenced the conflict between upward and downward accountability.

The above analysis shows that upward accountability crowds out downward accountability in the Results Framework. The specific needs that were not aligned between upward and downward accountability are related to the project's task as well as its time horizon. Looking at the project's time horizon, upward accountability demands *long-term* indicators that can be used for control for show impact, while downward accountability demands g*radual* indicators that can be used to monitor progress. In terms of the project's task, upward accountability demands *cautious* indicators for which the project can be fully accountable, while downward accountability demands a*mbitious* indicators to indicate where more effort is needed. These two sets of needs were not found in the literature. One reason for this may be that they are specific to WARCIP, stemming from the nature of the project's dependence on infrastructure as well as external stakeholders for impact, rather than the nature of upward and downward accountability per se. In another type of project, it may be possible to find both a *long-term* and *gradual indicators*, as well as indicators which balance *caution* and *ambition*, although these task and time dimensions were incompatible in the case of WARCIP-Benin. Thus, we are not suggesting that these findings are generalizable across all projects. Nevertheless, the findings reveal that there can be specific constraints to managing upward and downward accountability that relate to project characteristics such as the project's task and time horizon.

A different aspect of the project's task where upward and downward accountability were shown empirically to be incompatible were in upward accountability's demand for *standardized* indicators, and downward accountability's demand for *adaptable* indicators. These findings are aligned with the needs of *participation for ownership* developed in the literature. The conflicting needs stem from corporate requirements for aggregation and *standardization* in programs such as WARCIP, and for IDA funds to be able to show impact on both country and global levels. Thus, this incompatibility between upward and downward accountability needs may be more generalizable, which seems to be confirmed by its presence in the literature.

These empirical findings add additional dimensions in terms of time and task to the literature's description of the differences in the needs of upward and downward accountability at the organizational level. In addition, the empirical findings are aligned with the needs of *standardization* and *adaption* developed in the literature.*)*. Table 7 summarizes these findings.

TABLE 7

	DONORS (*UPWARD*)	**BENEFICIARIES** (*DOWNWARD*)
MECHANISMS	▪ Control for showing impact	▪ Learning for project management ▪ Participation for ownership
NEEDS (Theoretical Findings)	▪ Rigidity ▪ Standardization	▪ Flexibility ▪ Adaptation
NEEDS (Empirical Findings)	▪ Long-term ▪ Caution ▪ Standardization	▪ Gradual ▪ Ambition ▪ Adaptation

Table 7 provides an overview of mechanisms and needs (theoretical and empirical) related to upward and downward accountability.

The implications of the misalignments of needs were that the needs of project management and participation were neglected in the Results Framework. These results point to upward accountability winning out over downward accountability, as was predicted by the stakeholder salience model. This finding is in line with that of O'Dwyer & Unerman (2008), who found that the preoccupation with upward accountability came at the expense of other forms of accountability.

The clash between upward and downward accountability arises from two different stakeholders (donors and beneficiaries) having conflicting needs. In this case, the needs of upward accountability won over the needs of downward accountability in the Results Framework. This finding is in line with the literature, and can be explained using the model of stakeholder salience: donors, who are classified as a dominating stakeholder, have a combination of power, urgency and legitimacy in the project, while beneficiaries, classified a demanding stakeholder, possess urgency and legitimacy. This stakeholder salience differential between the two stakeholders offers an explanation for why the needs of upward accountability out win those of downward accountability in the Results Framework.

5.1.2 Implications on project effectiveness

The findings in Section 5.1.1 support the literature's prediction of a clash between upward and downward accountability. With the Results Framework, the needs for upward and downward accountability were found to be incompatible, and in these situations, the needs of upward accountability won out. This means that the current Results Framework for WARCIP-Benin fulfills the needs for upward accountability while cannibalizing those of downward accountability.

The second part of the research question asks *what implications this has on project effectiveness*. The literature noted that projects which incorporate the needs of beneficiaries are more effective at achieving development outcomes than projects which do not. Thus, if a project ignores downward accountability, the implication is that the project is less effective. While it was found that downward accountability was neglected in the Results Framework, this was not found to be the case in the project overall. The shortcomings in maintaining downward accountability were compensated in other ways. The empirical findings identified other tools that were used in addition to the Results Framework to address project management and participation, the aspects of downward accountability that were not accommodated by the Results Framework. A deeper analysis of the two tools follows below.

Other Tools: Dashboards for learning for project management

Dashboards are the main tools used for day-to-day project management in the Project Team. Dashboards consist of lists of tasks, responsibilities and due-dates, and are dynamic and updated regularly, which satisfy downward accountability's needs for *gradual* tracking and *flexibility* that were crowded out in the Results Framework. Also, the dashboards complement the Results Framework with additional indicators to track project progress; e.g. the price indicator that was cut out of the Results Framework (Conversation 1 in Section 4.2) is integrated in dashboard reporting instead. Thus the dashboards also allow for *ambitious* targets, which were removed from the Results Framework.

Other Tools: Focal units for participation for ownership

Focal units are also an important tool used by the Project Team. By meeting with and engaging with different stakeholders, the tool also compensates for the lack of *participation for ownership* in the design of the Results Framework. While project beneficiaries are not directly engaged as a distinct focal unit, multiple stakeholders who represent beneficiary interests, such as operators (where beneficiaries are their customers) and the government (where beneficiaries are their electorate) are included, and act as a proxy for beneficiary interests.

Analyzing these tools, it becomes clear that the needs of downward accountability that were crowded out by upward accountability in the Results Framework are compensated through dashboards and focal units instead. Table 8 provides an overview.

TABLE 8

	DONORS (*UPWARD*)	**BENEFICIARIES** (*DOWNWARD*)
MECHANISMS	▪ Control for showing impact	▪ Learning for project management ▪ Participation for ownership
NEEDS (Theoretical Findings)	▪ Rigidity ▪ Standardization	▪ Flexibility ▪ Adaptation
NEEDS (Empirical Findings)	▪ Long-term ▪ Caution ▪ Standardization	▪ Gradual ▪ Ambition ▪ Adaptation
TOOLS	▪ Results Framework	▪ Dashboards ▪ Focal Units

Table 8 provides an overview of mechanisms, needs (theoretical and empirical) and tools related to upward and downward accountability.

It was established that the needs of upward accountability were satisfied at the expense of downward accountability in the Results Framework. Referring back to the research question, these findings suggest that the Results Framework cannot be used to manage both upward and downward accountability, and is only used upward. By analyzing additional tools used by the Project Team (dashboards and focal units) it was found that downward accountability (*learning for project management* and *participation for ownership*) is still included in the project through application of these other tools. Thus, in addressing the second part of the research question on *implications on project effectiveness*, it is implied that the use of the Results Framework for upward accountability does not cancel out downward accountability in the project, as both the needs of upward accountability (l*ong-term, cautious, standardized*) as well as the needs of downward accountability (*gradual, ambitious, flexible*) are fulfilled in the project simultaneously by using different tools. This finding is in line with the findings of Christensen & Ebrahim (2006), who noted that, when faced with stringent requirements for upward accountability, the staff of the refugee NGO studied used alternative strategies to make sure the upward accountability requirements did not crowd out those needed for downward accountability. Our contribution to this literature is that we offered additional insights into the nature of these alternative strategies used at the project level in practice to incorporate the needs of downward accountability.

Summary Section 5.1

This section of the analysis has two sub-findings. The first is that the Results Framework cannot be used to manage both upward and downward accountability in the project, which confirms the presence of a clash between the needs of upward and downward stakeholders. In the presence of this clash, the needs of upward accountability win out over downward accountability in the Results Framework, in accordance with the model of stakeholder salience. The second finding, however, zooms out from the Results Framework and looks at upward and downward accountability more generally in the project. This finding suggests that other tools are used to satisfy the needs of downward accountability, thus downward accountability is not ignored on a project level. These finding address the research question, confirming the clash between upward and downward accountability, but that it does not have negative implications of on project effectiveness, as downward accountability is incorporated through the use of other tools.

However, the literature review suggested that the presence of these different stakeholder interests would result in the definitive stakeholders winning out over the others (Mitchell et al. 1997). It was found, however, that beneficiary needs were not ignored when they clashed with those of donors, despite coming from a stakeholder with two attributes compared to the donor's three. The question of who wins out in the face of conflicting interests thus remains unresolved.

5.2 Going beyond the research question

Section 5.1 of the analysis addresses the research question directly, finding that the Results Framework cannot be used to manage both upward and downward accountability in the project, but that it does not have negative implications on project effectiveness, given that other tools are used to compensate for the Results Framework's lack of downward accountability. Our analysis could thus have ended with Section 5.1. However, we felt that leaving the analysis at these findings would not have done justice to what we experienced concerning the accountability dynamics in the project. This section of the analysis thus addresses these broader implications that were uncovered during our research.

After addressing the research question, it seemed we had come back to square one. The Results Framework is meant to balance the relationship between upward and downward accountability, harmonizing *control for showing impact* with *learning for project management* and *participation for ownership*. It was found that it was not possible to harmonize upward and downward accountability using only the Results

Framework given the clashing needs of these accountabilities, and that other tools are employed to address both simultaneously. But the literature review suggested that the presence of these different stakeholder interests would result in the more definitive stakeholders winning out over the others (Mitchell et al. 1997). The question thus remains of what guides the focus of the project: upward or downward accountability? During the study, it became increasingly clear that the question of upward versus downward was actually too simplistic, because determining who is up and who is down is much more difficult than the literature suggests.

In a World Bank project, it is much harder to determine who is up and who is down in the accountability chain than was suggested in the literature. The presence of upward accountability to donors and downward accountability to beneficiaries was consistent across the literature on accountability in international development organizations (Edwards & Hulme 1996; Najam 1996; Ebrahim 2003a; Ebrahim 2005; Christensen & Ebrahim 2006; O'Dwyer & Underman 2008). Building off of this theoretical foundation, the original accountability chain seemed straightforward (see Figure 5). However, as our research progressed, it became clear that a hierarchical chain was inappropriate to describe the stakeholder relationships in WARCIP-Benin. In addition, while the stakeholder salience model predicted that the most definitive stakeholder should win out, this was not observed, as limitations in the Results Framework were compensated through other tools. This led us to scrutinize the stakeholder relationships more closely, the result of which is displayed in Figure 6.

FIGURE 6

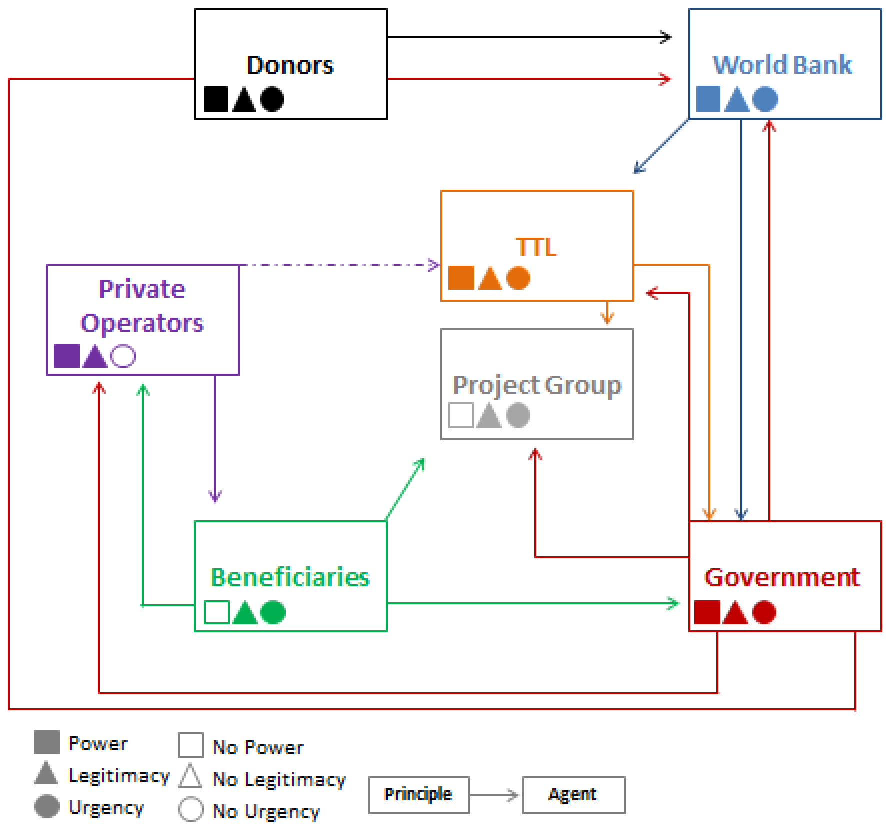

Figure 6 provides an overview of complex accountability relationships (principle-agent) found among stakeholders, as well as each stakeholders' salience.

Figure 6 summarizes the complex accountability relationships that we observed and analyzed. The figure centers on the TTL and the Project Group, who are the core implementers of the project, and have a hierarchical, upward-downward accountability relationship, stemming from the TTL's supervisory role over the Project Team. Beyond this core, however, we observed additional, interwoven, and overlapping principal-agent relationships between the World Bank, the Government of Benin, private operators, beneficiaries and donors.

Figure 6 differs in several ways from Figure 5, which depicts how we had originally conceived the accountability chain. Aside from being web-like rather than linear, a new stakeholder has been added (private operators), and the stakeholder salience of the Government has changed (from demanding to definitive):

- Private operators were added to the accountability relationships because of the role they played in co-authoring accountability during the supervision mission. While originally classified as outside the accountability chain, the high level of engagement that the TTL showed in including the private operators as co-authors of accountability forced us to rethink our initial assumptions. Private operators are classified as dominating stakeholders, because of their power to impact the project through lower prices and pass on better quality services to their customers (the beneficiaries), as well as their legitimacy from being the link between the project and the beneficiary. They do not, however, share the same time-sensitivity as the other stakeholders, as they are making do with second-best solutions for their international capacity.
- The Government was changed from a demanding to a definitive stakeholder, as power was added as an attribute. While we had originally not analyzed the Government as having power in its relationship with the project, the data collection revealed that the Government possessed power in its ability to facilitate the implementation of the project. The World Bank and Donors may have material power in providing the funding for the project; however, once the Financing Agreement is signed and the funds have been committed, the Government has coercive power in removing hurdles to project implementation.

The overlapping accountability relationships shown in Figure 6 made it difficult for us to determine who was above whom, as well as who was a more definitive stakeholder. These nuances and complexities are not addressed in the present accountability literature, which stresses the linear relationship of an organization between donors (upward) and beneficiaries (downward) (Edwards & Hulme 1996; Najam 1996; Ebrahim 2005; Wenar 2006; Kilby 2006; Carman 2010).

The lack of the linear accountability chain found in the literature may stem from (i) the presence of two large organizations (the World Bank and the Government of Benin) with many layers of overlapping leverage; and (ii) the presence of external stakeholders (private operators) who are neither up nor down yet have a significant influence on the project. Thus, the study revealed that the original, linear relationships among upward and downward accountability are too stylized for a World Bank telecom infrastructure project. Instead of being a battle where the definitive stakeholder wins out, the focus of the project is a continuous negotiation among stakeholders through a “policy dialogue,” making the main vehicle for constructing accountability the supervision mission itself, rather than the Results Framework.

Government Involvement

It was originally envisioned that the World Bank, as the coordinator of IDA funds, would act on behalf of the donors and have all three stakeholder attributes: urgency, legitimacy, and power (see Appendix Table 6). As a definitive stakeholder with control over resources (material and coercive), it was thought that there was a downward accountability relationship with the Government of Benin, who, as the recipient of IDA funds, lacked power in the relationship with the World Bank, placing them in the same category as the Project Team and beneficiaries. However, the study revealed that the relationship between the World Bank and the Government of Benin is not that straightforward. Instead, these institutions have multiple layers of hierarchy that complicate the classification of upward and downward accountability.

While the original assumption was that the World Bank had a downward relationship with the Government through the Project Team, it became clear from the stakeholder meetings that both the World Bank and the Government are complex organizations, with several levels from which to form accountability relationships. Though it is true that the World Bank is responsible for IDA allocations, and thus controls resources and the link connecting the project to donors, it is also true that the Government of Benin sits on the World Bank's Board of Governors and thus is also part of the IDA Replenishment discussion.[39] In addition, both the World Bank and the Government of Benin are large, bureaucratic institutions with various layers that result in convoluted upward and downward relationships between the institutions. For example, while there was a clear, upward accountability relationship between the World Bank TTL (principal) and the Project Team (agent), the relationship between the World Bank TTL and the Minister of Information Communication Technologies went the other way, with the Minister as the principal who is having his agenda carried out by the TTL. This reversal of the upward and downward roles between the World Bank TTL (who represents the World Bank in the project) and the Government (in this case, represented by the Minister) stemmed from the more dynamic nature of stakeholders than originally envisioned. The Minister, as head of a large, administrative machine, could use coercive power to get the project moving by easing administrative hurdles (such as land rights and approvals for construction). Along the same line, the Minister has the power to stall a project, or at least make it difficult for certain elements to move forward. This adds power as an attribute to the Government's stakeholder position. This was not originally included in the stakeholder salience assessment, because the Government was conceptualized as a single entity rather than a multi-layered institution. The dynamism

[39] Given that IDA is one of the five World Bank Group institutions, the board of IDA is the same as the board of the World Bank.

of the attributes over time was recognized in literature and confirmed in this study as well (Mitchell et al 1997).

Thus, the relationship between the World Bank and the Government of Benin is made up of interwoven upward and downward relationships at different levels of the organization, where power is dynamic and sometimes shared between the two stakeholders. While the Project Team may not have power in its relationship with the TTL, the Minister does. This implies that the Government is also a definitive stakeholder in the stakeholder web, meaning it is much less clear who wins out when the needs of the Government go head-to-head with the needs of donors. Instead, these stakeholders must negotiate and come to an agreement of how to move forward in the project.

Private Operator Involvement

In addition to the World Bank and the Government of Benin, there are other stakeholders who are essential to the project's impact, but who are external to the project and are neither up nor down. Their relationship with the World Bank is characterized by mutual dependence, so rather than having the most salient stakeholder push their needs through, the relationship is characterized by negotiation, where the World Bank TTL uses strategies to align the interests of the private operators with those of the World Bank.

Private operators were not considered in the original accountability chain, as they are external to the project. However, they are critical to achieving WARCIP-Benin's impact, as it is the users of their services who are the project's beneficiaries, and they are the ones who will pass on lower prices or improved quality to their customers. They were thus classified as dominating stakeholders (See Appendix Table 6), which means they should not be paid the highest priority with respect to definitive stakeholders. Nevertheless, what was found in the study was that the TTL did pay quite a bit of attention to these stakeholders. But from our analysis, it was not clear that one was the principal and the other was the agent; instead, the relationship was characterized by mutual dependence: the TTL needed the private operators to pass on better quality services to their users, who are the beneficiaries of the project. The private operators, on the other hand, needed the TTL to work with the Government to improve the enabling environment of the sector through training, open access agreements, and the introduction of competition. Because both parties are dependent each other, neither is clearly dominant over the other, and thus determining which stakeholder wins out is more complicated.

This relationship of mutual dependence was exemplified through the meetings between the TTL and the private operators, which were characterized by consensus and relationship building rather than a battle of wills. The TTL made the private operators co-authors of accountability, using a strategy of deferential relationship building to align the interests of the private sector operators with his own to get the private operators to contribute to the co-authoring of accountability.

One particular example with the Results Framework, which came up during all meetings with private operators, stands out as a good example of this relationship building strategy. As described in the Empirical Findings (Section 4.3), the TTL used the friendly-yet-deferential atmosphere to build a relationship with the operator. However, the time-sensitivity issue is not as critical for the private operators as it is for the World Bank TTL. The TTL has to show impact in the Results Framework during the lifetime of the project, while the private operators do not face the same time pressure. Thus, once the issue of the timing of when the cable would be connected to the landing station came up, the TTL used a pleading tone when describing his predicament (See Conversation 2 in section 4.3). In this instance, by playing on the deferential and friendly relationship that had been built, the TTL managed to convince the private operators that his interests were valid, garnering support, for his predicament. Because of their mutual dependence, co-authoring was necessary, and to align his interests with those of the private operators, the TTL used a relationship building strategy. Although the TTL may possess higher stakeholder salience attributes than the private operators, their mutual dependence means that one cannot win out over the other. Instead, they must negotiate and come to a common agreement and consensus.

Conclusion Section 5.2

While the research question of this study focused on how the Results Framework was used to manage upward and downward accountability in the project, two additional aspects became clear during the analysis: (i) it is not the Results Framework alone that determines the direction of the project; (ii) there is not any one stakeholder (such as the Government or the donors) that decides the direction of the project. These two findings led to a closer exploration of who, or what, determines the focus of the project. The presence of multi-layered bureaucracies with overlapping and dynamic accountability relationships, as well as external stakeholders which share an interdependence with the project's success, entail that accountability relationships are constantly constructed and reconstructed through meetings and dialogues. The discussions among stakeholders thus serve as instances co-authoring, given that stakeholders together construct accountability. These complexities and nuances were not explored in the literature, which was preoccupied with upward accountability crowding out downward. Instead, the notions of upward, downward and definitive stakeholders winning out does not seem to apply in this context.

6. Conclusion

The purpose of this thesis is to address a gap in the literature on the Results Framework and upward and downward accountability in international development projects. While many studies have discussed the theoretical issues in the relationship between upward and downward accountability in international development, few studies have explored how upward and downward accountability are managed at the project level. This thesis contributes to filling this research gap in three ways: first, in how the Results Framework is used to manage upward and downward accountability; second, in how upward and downward accountability are managed in practice rather in theory; and third, in how the accountability dynamics play out at the project level (rather than organizational level)

The conclusions of the study are organized in two parts. The first part addresses the research question and draws on the theory of the Results Framework and the dynamics of upward and downward accountability in the international development industry. The second part takes a broader view of stakeholder accountability relationships in the WARCIP-Benin project. While the findings in the second part go beyond the scope of the initial research question, they are included because we felt they were vital to understand the driving forces of accountability in the project.

6.1 Addressing the research question

The first part of the research question asks *how the Results Framework is used to manage upward and downward accountability in a World Bank project*. While the Results Framework was intended to be used for both upward and downward accountability in the project, we found that the needs of upward and downward accountability were incompatible in the Results Framework of WARCIP-Benin. In examining *control for showing impact* and *learning for project management*, we found that incompatibilities arose in terms of the project-level dimensions of time and the task. In terms of time, upward accountability's demand for *control for showing impact* necessitates *long-term* indicators, whereas downward accountability's demand for *learning for project management* require *gradual* indicators that allow for progress to be monitored over time. In terms of task, upward accountability's demand for *control for showing impact* necessitates more *cautious* indicators so as to not be held to account for something that is not completely attributable to the project, while downward accountability's demand for *learning for project management* requires *ambitious* indicators, so that it is clear where effort needs to be focused. Neither of these findings on the conflicting needs between *control for showing impact* and *learning for project management* was found in the literature. However, they seem to stem from the nature of the project's dependence on infrastructure as well as external stakeholders for impact, rather from the nature of upward and downward accountability. Thus, these specific findings cannot be generalized across all projects.

Looking at *control for showing impact* and *participation for ownership*, the incompatibility also had to do with the project's task: upward accountability demands *standardized* indicators, while downward accountability requires *flexible* indicators. These findings are in line with what has been developed in the literature. In both confirming and adding to the theoretical themes, these empirical findings bring in additional, project-level dimensions to the literature's description of the differences in the needs of upward and downward accountability.

When the needs of upward and downward accountability were incompatible in the Results Framework, the needs of upward accountability won out of the needs of downward accountability, as predicted by the stakeholder salience model. Despite this crowding out of beneficiary needs in the Results Framework, downward accountability is not ignored in the project. Instead, we found that the Project Team substitutes other tools to fulfill needs of downward accountability; dashboards were used to address the needs of having gradual and ambitious measurements and focal units compensated for the Results Framework lack of participation.

Thus, for the first aspect of the research question, we can conclude that the Results Framework is in theory supposed to be used to manage both upward accountability (by introducing *control for showing impact* up the chain) and downward accountability (by introducing *learning for project management* and *participation for ownership*); however, in practice, the Results Framework is only used for upward accountability. This phenomenon can be explained by stakeholder salience theory, where the more powerful interests of donors (upward stakeholders) win out over the interests of beneficiaries (downward stakeholders)

The second part of the research question addresses *what implications this (*findings of the first part of the research question) *has on project effectiveness.* We found that there were no negative implications on project effectiveness from upward accountability crowding out downward accountability in the Results Framework, as downward accountability is not ignored, but rather is satisfied through other tools. The Project Team compensated for the lack of downward accountability in the Results Framework through dashboards and focal units. This finding suggests that downward accountability being ignored in the Results Framework does not have negative implications for project effectiveness, as the needs of downward accountability are satisfied in other ways, which implies that the clash between upward and downward accountability does not have negative implications on project effectiveness.

6.2 Going beyond the research question

While the research question focused on how the Results Framework was used to manage upward and downward accountability in the project, it became clear throughout the analysis that the upward and downward accountability relationships are much more complicated than is suggested in the literature. Two aspects became clear during the analysis: (i) it is not the Results Framework alone that determines the direction of the project; (ii) there is not any one stakeholder (such as the Government or the donors) that decides the direction of the project. These two findings led to a closer exploration of who, or what, determines the focus of the project.

The involvement of multilayered organizations (such as the World Bank and the Government of Benin) and external stakeholders that are crucial to project impact (such as private operators), the upward and downward accountability relationships become much more complicated.

The presence of multi-layered bureaucracies with overlapping accountability relationships, as well as external stakeholders which share an interdependence with the project's success, entail that accountability relationships are constantly constructed and reconstructed through meetings and dialogues. The TTL brings in these stakeholders as co-authors, and attempts to get them to become co-authors of accountability. These complexities and nuances were not explored in the literature, which was preoccupied with upward accountability drowning out downward. Instead, the notion of upward, downward and definitive stakeholders winning out becomes more ambiguous in this context. This finding, rather than being conclusive, is more speculative, opening up for the possibility of more problematic dynamics than may meet the eye in this type of development project.

7. Discussion

This Chapter will present the thesis' theoretical and practical contributions (Section 7.1 and 7.2), followed by the limitations of these contributions (Section 7.3), as well as suggestions for areas of further research (Section 7.4).

7.1 Theoretical Contributions

We contribute to the existing research gap on accountability in the international development industry in three aspects, by studying the dynamics through the lens of the Results Framework, in practice and at the project level. In addition, we presented some speculative theoretical contributions on the nature of upward and downward accountability in development projects. The specific contributions on these four areas are elaborated on below.

Upward and downward accountability through the lens of the Results Framework

The thesis contributes to the theory on how upward and downward accountability are managed in international development organizations by confirming the theoretical proposition of the existence of a clash between the needs of upward and downward accountability. By looking at how upward and downward accountability are managed through the lens of the Results Framework, the criticism found in the literature on the inability of LFA-based tools to balance the needs of upward and downward accountability is supported by our findings. In this way, we contribute to the theory of the LFA by illustrating an example of how this clash emerges.

Upward and downward accountability in practice

Furthermore, we build on the findings of Christiansen & Ebrahim (2006), who described alternative strategies employed by an organization to address downward accountability in the face of conflicting upward accountability needs. Our findings suggest that other project management tools, in this case dashboards or focal units, can act as alternative strategies to help a project take the needs of downward accountability into account.

Upward and downward accountability at the project level

This study also adds new dimensions to the literature on managing upward and downward accountability at the project level. The findings reveal that there are specific constraints to managing upward and downward accountability that relate to project characteristics such as the project's task and time horizon. These project-level findings add new dimensions to what is described in the literature on upward and downward accountability at the organizational level, although some of the findings on the incompatibilities between upward and downward accountability may be specific to WARCIP, and therefore not generalizable across projects in general.

Nature of upward and downward accountability

In addition to contributing to the literature on upward and downward accountability at the project level, we discuss some initial impression of the nature of upward and downward accountability in development projects. The thesis reveals that the relationships among stakeholders can be much more complex than suggested by the literature. In the project studied, the notions of upward and downward accountability are complicated by the presence of multi-layered institutions as well as essential stakeholders who are external to the project. The designation of upward and downward does not hold in these cases. Instead, there are a series of overlapping accountability relationships, where, rather than one stakeholder winning out over another, decisions are constantly negotiated among stakeholders.

7.2 Practical Contributions

On a more practical level, this study contributes to applied knowledge on using the Results Framework in a project. The study finds that the Results Framework cannot always succeed in its purpose to serve as a mechanism linking the needs of upward and downward accountability. Organizations using LFA-based tools such as the Results Framework may want to consider using different tools for these two roles (as is being done informally), or attempt to formulate another mechanism to link these stakeholder mechanisms.

7.3 Limitations to Contributions

In addition to the limitations mentioned in the methodology chapter (Section 3.4), there exist a number of limitations to the theoretical contributions of this paper. The limitations cover the generalizability of the findings, the lens from which accountability was studied and the depth of stakeholder salience analysis.

Generalizability of the findings

The thesis set out to explore how upward and downward accountability are managed at the project level using an in-depth case study. The findings are therefore of a descriptive nature. They may be indicative of a nascent theory, but the scope of the thesis does not cover whether or not the findings are generalizable beyond this case. While alignment of with the literature may be an indication of generalizability, it cannot be confirmed with this study alone, as the purpose of the thesis was to explore and describe this type of phenomenon, rather than to derive generalized conclusions.

Lens for studying accountability

An additional limitation to the study is the lens from which accountability is studied, namely, the Results Framework. While we chose the Results Framework because of its centrality in managing upward and downward accountability, we realize that it focuses our attention on this one tool. Our findings do go beyond the Results Framework (Section 5.2 in particular), however, these findings are more speculative and less well developed than the findings related to the Results Framework itself. This entails that the contribution of the thesis to the broader implications concerning the nature of upward and downward accountability is limited.

Depth of stakeholder salience analysis

The stakeholder salience model by Mitchell et al (1997) is used as an analytical model to explain why, when upward and downward accountability clash, upward accountability wins out over downward. Stakeholder salience is analyzed with respect to the project, focusing on the notion presented in the literature that donors possess power, urgency and legitimacy, while beneficiaries only possess urgency and legitimacy. These attributes are then extrapolated to other upward and downward stakeholders, with the World Bank and TTL representing the donors, and the Government and the Project Team representing the beneficiaries. The findings revealed, however, that the model's prediction of the definitive stakeholder winning out did not hold. This could be for one of two reasons: either the model's premise is not applicable in this situation, or our analysis of stakeholder salience is incorrect. We felt there was much more about the nature of stakeholder salience, as well as the dynamic nature of attributes that change over time and in different circumstances, that should have been explored more in depth. However, as the research question is limited to exploring **how** the Results Framework is used, and *how* it impacts project effectiveness, we did not go deeper into this subject, as it is focused more on *why* this is so.

7.4 Areas for further research

The exploratory nature of this study leads to several avenues for further research. Starting at the level of the Results Framework, it could be interesting to look under what conditions the Results Framework can work as intended, as a link between the needs of upward and downward accountability. Another question to examine could be what alternative mechanisms international development organizations could use, either to complement the Results Framework or to replace it as a systemic mechanism for linking upward and downward accountability. Is it possible to design a systemic mechanism that works across projects and contexts? Moving beyond the Results Framework, it could be interesting to go more in-depth into the stakeholder salience model, and examine dynamic nature of the salience attributes in an international development project (see Section 7.3). Finally, there is scope to interrogate the speculative findings suggested in this study about the complex nature of upward and downward accountability in World Bank projects, and whether the notions of upward and downward accountability can be considered relevant in such contexts.

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9. Appendix

TABLE 1

Table 1 explains the design of a Logic Framework Approach

RESULTS CHAIN	INDICATORS	DATA SOURCES	ASSUMPTIONS
Impact	**Impact Indicators**	How data on impact indicators is to be collected	-
The long-term, combined effect of the various outcomes achieved in the project	Measures the extent to which a contribution to impact has been made		
Outcomes	**Outcome Indicators**	How data on outcome indicators is to be collected	Assumptions concerning outcome-impact linkage
The short- and medium-term combined effects of the project's outputs	Measures the extent to which outcomes have been met		
Outputs	**Output Indicators**	How data on output indicators is to be collected	Assumptions concerning output-outcome linkage
The directly measureable goods and services produced by project activities	Measures progress of project milestones		
Activities	**Activity Indicators**	How activity implementation is to be reported	Assumptions concerning activity-output linkage
Project tasks carried out during implementation	Activity schedule (actual Vs. planned)		

Source: Adapted from Crawford & Bryce (2003); Flint (2003)

TABLE 2

Table 2 provides an overview of the interview questions used throughout interviews with the World Bank and the Project Team. The interviews questions were used to guide the interview structure and as a checklist but individual interviews all had slightly different variations depending on how much the interviewee spoke unprompted.

Interview Questions for the World Bank

Background

- Could you please tell us your background at World Bank?
- What projects are you currently working on?
  - Countries
  - What role do you have?

Results Framework

- Usage of Results Framework
- How is the design set?
  - What does the process look like?
  - Who are involved?
- How is it followed up?
- What works well/not well?
- Creating RFs (setting PDOs and indicators)
  - What is the role of RFs? What is the purpose?
  - How are the RFs used in the project vs sector vs institution?
  - How are RFs usually created? What is the process?
  - Why were the Core Sector Indicators created?
  - What has been the experience so far?
- What is the relationship between the RF and the TTL? Is the TTL accountable for the whole RF? Just the PDO? Just the PDO Indicators?
- What is going well with ME in the unit/ at the Bank? Why do you think that is?
- What are the challenges?
- How do you define project/program success?

Interview Questions for the Project Team

Background

- Interviewee
- Could you please tell us your background?
  - Education
  - Professional Experience

- What is your current role in the project?

Project

- How did you get started with the project?
  - How did the recruitment process work?
  - What does the organization of the project look like?
- What were the planning/design stages of the project like?
  - Who was involved in the project? In what areas?
  - How were project design decisions taken?
- What did your responsibilities look like when you started?
  - Have they changed?
- How do you think the project is going to impact the country?
- How would you describe the objective of the project?
  - How was this objective set?
  - How would you determine if the project was successful?
- Has the project gone as you expected?
- What project management tools do you use?
- What is your interacting with the WB like?

Responsibilities

- What does a typical day look like?
  - (meetings, computer-based, report writing, etc)
- Which part of your job is the most important for the project?
- How do you know if the project is going well?
  - If it is not going well, what do you do?

Results Framework

- What is a results framework?
- What is its purpose? (Go deep into how they use the results framework)
- How do you design a results framework? (How are indicators selected?)
- If you would design it in any other way than it is today, what would you change? (Regardless of what requirements there are form the World Bank)
- What stakeholders are involved in any way with the results framework?
  - Which of these stakeholders are most important? Why?
- What are the challenges with the results framework today?
  - Why?
  - Which indicators are the most challenging? Why?
- What are the benefits with the results framework?

- How do you define project success?
    - Do you think that the results framework measure the project success?

TABLE 3

Below follow an overview over data collected on- and off-site including interviews and observation.

Onsite

The onsite data collection included 14 interviews across 4 different stakeholder groups and observation of various formal and informal meetings and activities.

Supervision Mission (28 October 2013 to 3 November 2013)

<table>
<tr><th></th><th colspan="2">Tuesday</th><th colspan="2">Wednesday</th><th>Thursday</th><th>Friday</th><th>Saturday</th><th>Sunday</th></tr>
<tr><td></td><td colspan="2" rowspan="2"></td><td colspan="2">Breakfast **(4)**</td><td rowspan="3"></td><td rowspan="2"></td><td rowspan="2"></td><td rowspan="13"></td></tr>
<tr><td></td><td colspan="2" rowspan="2"></td></tr>
<tr><td></td><td colspan="2" rowspan="3">Ceremony **(1)**</td><td rowspan="2">WB (A)</td><td rowspan="5">Work Shop **(9)**</td></tr>
<tr><td></td><td>G</td><td>(L) (N)</td><td>PT (D)</td></tr>
<tr><td></td><td colspan="2"></td><td>PT (E)</td><td rowspan="4"></td></tr>
<tr><td></td><td colspan="2">Lunch **(2)**</td><td colspan="2">PT (B)</td><td>PT (F)</td></tr>
<tr><td></td><td colspan="2"></td><td colspan="2">LUNCH **(5)**</td><td rowspan="5">Office Project Team **(7)**</td></tr>
<tr><td></td><td>PO</td><td>(G) (H)</td><td>PO</td><td>(J)</td><td rowspan="6"></td></tr>
<tr><td></td><td colspan="2"></td><td>G</td><td>(M)</td><td rowspan="3">PT (C)</td></tr>
<tr><td></td><td>PO</td><td>(I)</td><td colspan="2" rowspan="2">Minister of ICT **(6)**</td></tr>
<tr><td></td><td colspan="2">Benin telecom</td></tr>
<tr><td></td><td colspan="2">Dinner **(3)**</td><td colspan="2" rowspan="2"></td><td rowspan="2">Dinner **(8)**</td><td rowspan="2"></td></tr>
<tr><td></td><td colspan="2"></td></tr>
</table>

WB - the World Bank; PT - Project Team; G – Government; PO - Private Operators

- Interview (Number refer to interview list below
- Observation (Formal meeting)
- Observation (Informal activity)
- Observation in Office (Project Team)

Observations

(1) Opening Ceremony of World Bank mission. Around 40 people present from various stakeholder groups attending, including local press.

(2) Lunch with people from opening ceremony.

(3) Dinner with TTL

(4) Breakfast with TTL and other World Bank representative, observing informal interactions

(5) Lunch with people from opening ceremony

(6) Formal meeting with Minister of ICT, 10 people present representing 3 stakeholder groups (G, PT, WB)

(7) Observations in Project Teams office

(8) Informal dinner with Minister of ICT, 14 people present representing 3 stakeholder groups (G, PT, WB)

(9) Workshop discussing the indicators in the Results Framework, TTL and M&E Specialist present.

Interviews

The World Bank. Task Team Leader (TTL). Cotonou, Benin, 2013-11-01(A)[40]

Project Team WARCIP-Benin. Project Coordinator. Cotonou, Benin, 2013-10-30 (B)

Project Team WARCIP-Benin. M&E Specialist. Cotonou, Benin, 2013-11-01 (C)

Project Team WARCIP-Benin. Financial Manager. Cotonou, Benin, 2013-10-31 (D)

Project Team WARCIP-Benin. Procurement Manager. Cotonou, Benin, 2013-10-31 (E)

Project Team WARCIP-Benin. Telecom Advisor. Cotonou, Benin, 2013-10-31 (F)

Private Operator, Isocel. Chief Executive Officer. Cotonou, Benin, 2013-10-29 (G)

Private Operator, Isocel. Chief Technical Officer. Cotonou, Benin, 2013-10-29(H)

Private Operator, Oti. Chief Executive Officer. Cotonou, Benin, 2013-10-29 (I)

Private Operator, Univercel. Chief Technical Officer. Cotonou, Benin, 2013-10-30 (J)

Private Operator, Moov. Chief Policy and Regulatory Officer. Cotonou, Benin, 2013-10-30 (K)

Government, Benin. Advisor to minister of ICT. Cotonou, Benin, 2013-10-30 (L)

Government, Benin. Director of Regulatory Affairs of Ministry of ICT. Cotonou, Benin, 2013-10-30 (M)

Benin-Telecom. Chairman of Benin Telecom. Cotonou, Benin, 2013-10-30(N)

Offsite

Telephone interviews

The World Bank. Senior Sector Specialist: Stockholm, 2013-09-20.

The World Bank. Senior Operation Specialist: Stockholm, 2013-09-30

[40] Letter is related to the observation overview

The World Bank. WARCIP TTL. Stockholm, 2013-09-26.

The World Bank. WARCIP TTL. Stockholm, 2013-10-15.

The World Bank. WARCIP TTL. Stockholm, 2013-10-25.

Skype interviews

Project Team WARCIP-Guinea. First Name, Title: Project Coordinator. Stockholm, 2013-10-21

Project Team WARCIP-Guinea. M&E Specialist. Stockholm, 2013-10-21

The World Bank. TTL WARCIP Benin and Guinea. Stockholm, 2013-10-20.

TABLE 4

Table 4 explains Figure 5 in Section 5.2 which illustrates the various stakeholders and their principle-agent relationship with each other. Comments are also included to describe our reasoning behind the principle-agent relationship.

PRINCIPLE	AGENT	COMMENT
Donors	The World Bank	*Resources (Funding)*
The World Bank	TTL	*Hierarchy (Organizational)*
The World Bank	Government	*Resources (Funding)*
TTL	Project Team	*Hierarchy (Organizational)*
TTL	Government	*Resources (Breach of contract)*
Beneficiaries	Project Team	*Legitimacy*
Beneficiaries	Government	*Democracy*
Beneficiaries	Private Operators	*Customers*
Project Team	N/A	*Non*
Government	The World Bank	*Hierarchy (G WB-Board member)*
Government	TTL	*Hierarchy (Protocol)*
Government	Project Team	*Hierarchy (Organizational)*
Government	Private Operators	*Via Regulator (Regulatory)*
Private Operators	TTL	*Enabling environment*
Private Operators	Beneficiaries	*Profit*

STAKEHOLER CLASSIFICATION	POWER	LEGITIMACY	URGENCY
DONORS *Definitive*	▪ Material power from funding of IDA resources	▪ Norm that the party giving money has a say in how that money is spent	▪ Criticality is fulfilled, time-sensitivity could vary from donor to donor depending on the reporting structure required
BENEFICIARIES *Demanding*		▪ Target group of intervention	▪ Target this group because needs are critical and time sensitive
PROJECT TEAM *Demanding*		▪ Hired by Government to implement project	▪ Limited project lifespan in which to achieve results
WORLD BANK *Definitive*	▪ Material power from IDA resources ▪ Coercive power from policy enforcement	▪ Coordinators of IDA ▪ Party to the Financing Agreement of the project	▪ Limited project lifespan in which to achieve results ▪ Results critical to justify future funding
TASK TEAM LEADER *Definitive*	▪ Material power through expertise ▪ Indirect power through World Bank	▪ Representative of World Bank at project level	▪ Limited project lifespan in which to achieve results ▪ Results critical to justify future funding
GOVERNMENT *Demanding to Definitive*	▪ At first: little power because of resource dependence ▪ After analysis: power is dynamic	▪ Party to the Financing Agreement of the project ▪ Responsible for provision of public goods and services	▪ Time to show impact limited by election cycle
PRIVATE OPERATORS *Dominating*	▪ Coercive/Material power in lowering prices and passing on better quality services	▪ Link between project and beneficiaries	▪ Time-sensitivity not required as second-best solutions are available (Microwave and Nigeria's cable)

Stakeholder possess attribution

Stakeholder do not possess attribution

Stakeholder attribution changes over time of the project